

EXHIBIT B

EXHIBIT K

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation
of Bernard L. Madoff Investment Securities LLC,

Plaintiff,

v.

Adv. Pro. No. 10-04469 (SMB)

CAROL L. KAMENSTEIN, individually and in her
capacity as joint tenant,

DAVID R. KAMENSTEIN, individually and in his
capacity as joint tenant,

SLOAN G. KAMENSTEIN, and

TRACY D. KAMENSTEIN,

Defendants.

**EXPERT REPORT OF
LISA M. COLLURA, CPA, CFE, CFF**

**Proof of Transfers
To the Kamenstein Defendants**

June 14, 2019

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I. PROFESSIONAL BACKGROUND

1. I am a Senior Managing Director in the Forensic and Litigation Consulting practice of FTI Consulting, Inc. ("FTI"), with 25 years of experience in accounting, auditing and litigation consulting services. I specialize in providing forensic accounting and financial fraud investigative services in connection with internal investigations on behalf of trustees, boards of directors and audit committees of companies.
2. I have extensive experience in conducting large-scale, fact-finding investigations into fraudulent financial transactions, including tracing significant flows of funds between accounts and entities. During my career at FTI, I have assisted in the investigation of several of the largest fraud cases in the United States.
3. I am a Certified Public Accountant (CPA), a Certified Fraud Examiner (CFE), a member of the American Institute of Certified Public Accountants (AICPA), and am Certified in Financial Forensics (CFF) by the AICPA. My curriculum vitae, attached as **Exhibit 1** to this report, further describes my professional credentials, experience, and qualifications, including my testimony in the last four years.

II. SCOPE OF ASSIGNMENT

4. Bernard L. Madoff Investment Securities LLC ("BLMIS") was an investment firm owned and operated by Bernard L. Madoff ("Madoff"). On December 11, 2008, Madoff was arrested for violating multiple securities laws in connection with running a Ponzi scheme through the investment advisory business of BLMIS (the "IA Business"). On December 15, 2008, Irving H. Picard was appointed as the Trustee for the liquidation of the business of BLMIS, and Baker & Hostetler LLP was retained as his counsel. Shortly thereafter, FTI was retained by Baker & Hostetler LLP, on behalf of the Trustee, to analyze, among other things, the financial affairs of BLMIS and to assist the Trustee with the liquidation of BLMIS. As part of our engagement, FTI was tasked with the exercise of reconstructing the books and records of

BLMIS, including all records of the cash transactions related to the BLMIS IA Business customer accounts as far back as the records allow.

5. This report should be read in conjunction with my Expert Report regarding the Reconciliation of Cash Transactions for All BLMIS Customers and Analysis of IA Business Cash Activity dated January 16, 2019 (the “Collura January 2019 Report”).¹

6. For this report, I was specifically tasked with performing forensic analyses to determine the following:

- Whether the cash deposit and withdrawal transactions reflected on the customer statements for the Kamenstein Defendants’² customer accounts at BLMIS that are at issue in this matter (the “Kamenstein Accounts”³) reconciled to available documentation; and
- Whether, based on my review of available bank records, the cash withdrawals (*i.e.*, transfers from BLMIS) reflected on the customer statements for the Kamenstein Accounts during the period between and including December 11, 2006 and December 11, 2008 (the “Two Year Period”) could be traced to bank accounts held by, or for the benefit of, the Kamenstein Defendants.

7. For purposes of this report, I use the term “reconciled” to indicate when I have matched, agreed and/or determined consistency between cash deposits and withdrawals reflected on BLMIS customer statements to information or data per another source (*e.g.*, amounts on BLMIS bank records, correspondence between the customer and BLMIS regarding incoming deposits and/or requests for withdrawals, or documents produced to the Trustee by

¹ My findings and conclusions rendered in the Collura January 2019 Report, along with the accompanying Exhibits to that report are all incorporated by reference herein. All capitalized terms that are defined in the Collura January 2019 Report shall have the same meaning in this report.

² The defendants in this matter are Carol L. Kamenstein, David R. Kamenstein, Sloan G. Kamenstein, and Tracy D. Kamenstein (collectively, the “Kamenstein Defendants”).

³ The Kamenstein Defendants maintained the following BLMIS customer accounts: 1) 1CM596 under the name “TRACY D KAMENSTEIN;” 2) 1CM597 under the name “SLOAN G KAMENSTEIN;” 3) 1CM913 under the name “DAVID R KAMENSTEIN;” and 4) 1CM914 under the name “CAROL KAMENSTEIN” (collectively, the “Kamenstein Accounts”). BLMIS customer account 1CM247 under the name “DAVID R KAMENSTEIN & CAROL KAMENSTEIN J/T WROS” is also at issue in this matter, but has been excluded from this report as there were no cash withdrawals from this account within the Two Year Period as defined below.

the Kamenstein Defendants). For purposes of this report, I use the term “traced” to indicate when I have followed the flow of funds from one bank account (*e.g.*, BLMIS’s bank account) to another bank account (*e.g.*, the Kamenstein Defendants’ bank account).

8. This report has been prepared in connection with the above-captioned litigation and is to be used only for the specific purposes of this lawsuit. It is not to be used for any other purpose without the express written consent of FTI. If called upon to testify in this matter, I intend to provide testimony regarding my analyses and conclusions consistent with this report.

9. FTI is being compensated at a rate of \$670 per hour for my professional time incurred in performing the work necessary to prepare this report. FTI’s fees are not contingent on the conclusions reached in this report or the outcome of the above-captioned litigation.

III. METHODOLOGY

10. To determine whether the cash transactions reflected on the customer statements for the Kamenstein Accounts reconciled to available documentation, I used the results of the forensic analysis of the available BLMIS bank records as described in the Collura January 2019 Report. In addition, I reviewed and analyzed other documents and records maintained at BLMIS, including documents contained in BLMIS customer files, as well as documents produced to the Trustee by the Kamenstein Defendants. Based on my review and analysis of these materials, I identified the cash transactions related to the Kamenstein Accounts that reconciled to these documents.

11. Next, to determine whether the cash withdrawals reflected on the customer statements for the Kamenstein Accounts during the Two Year Period could be traced to bank accounts held by, or for the benefit of, the Kamenstein Defendants, I again used the available information from BLMIS bank records. I also reviewed records produced to the Trustee by a third-party financial institution, Wells Fargo Bank, related to bank accounts held by the Kamenstein Defendants. In addition, I reviewed correspondence produced to the Trustee by the Kamenstein Defendants regarding the cash withdrawals from the Kamenstein Accounts. Using these available records, I identified the recipients of the transfers from BLMIS.

12. The documents and data that I considered in connection with this report are listed in **Exhibit 2**. I reserve the right to supplement my report based on any additional documents or information received.

IV. SUMMARY OF FINDINGS

13. Based on the forensic analyses performed, as described above and throughout this report, as well as my skills, knowledge, experience, education and training that I applied to the documents and information available to me as of the date of this report, my findings are summarized as follows:

- For my reconciliation analysis, I analyzed the cash transactions in the Kamenstein Accounts from September 1999 to December 2008. During this time period, the customer statements for the Kamenstein Accounts reflected 206 cash deposit and withdrawal transactions. I reconciled 100% of the 206 cash transactions reflected on the customer statements for the Kamenstein Accounts to available BLMIS bank records, documentation contained in BLMIS customer files, and/or documents produced to the Trustee by the Kamenstein Defendants. In addition, based on my review of documents contained in the customer files maintained at BLMIS for the Kamenstein Accounts, I have not found any instance of the Kamenstein Defendants communicating to BLMIS any disagreement with respect to the accuracy of any cash transaction reflected on the customer statements for the Kamenstein Accounts.
- For my tracing analysis, I analyzed the cash withdrawals from the Kamenstein Accounts during the Two Year Period, totaling \$2,987,100. Based on available bank records from BLMIS, bank records produced to the Trustee by Wells Fargo Bank, and correspondence produced to the Trustee by the Kamenstein Defendants related to the cash withdrawals from the Kamenstein Accounts, I conclude that \$2,876,300 of the total amount of cash withdrawals reflected on the customer statements for the Kamenstein Accounts during the Two Year Period went to a bank account held by defendants

Carol L. Kamenstein and David R. Kamenstein and \$30,000 went to a bank account held by defendant Sloan G. Kamenstein.

V. RECONCILIATION OF CASH TRANSACTIONS FOR THE KAMENSTEIN ACCOUNTS

A. OVERVIEW

14. The chronological listings of all cash and principal transactions for every BLMIS customer account compiled by FTI, as described in the Principal Balance Calculation Report, included the cash transactions for the Kamenstein Accounts. From September 1999 to December 2008, the customer statements for the Kamenstein Accounts reflected 206 cash transactions, which consisted of 19 cash deposits into the Kamenstein Accounts totaling \$3,268,272 and 187 cash withdrawals from the Kamenstein Accounts totaling \$12,429,233. I was tasked with reconciling these 206 cash transactions to available BLMIS bank records, documentation contained in BLMIS customer files, and/or documents produced to the Trustee by the Kamenstein Defendants. *See Exhibit 3* for a list of these cash deposit and withdrawal transactions; *see also Exhibit 6* – “Reconciliation and Tracing Results – Kamenstein Accounts.”

B. BLMIS BANK ACCOUNTS

15. All 206 cash transactions reflected on the customer statements for the Kamenstein Accounts occurred in the ten-year period for which there were available bank records for the three BLMIS bank accounts described in the Collura January 2019 Report. I reconciled all 206 cash transactions reflected on the customer statements for the Kamenstein Accounts during the period December 1998 to December 2008 to available BLMIS bank records, including monthly bank statements, copies of deposited checks and deposit slips, and copies of cancelled checks. The 206 cash transactions were reconciled to the BLMIS bank accounts as follows:

- 703 Account – 21 transactions (14 deposits via wire transfer, five deposits via check, and two withdrawals via wire transfer)
- 509 Account – 185 transactions (withdrawals via check)

C. BLMIS CUSTOMER FILES

16. In addition to reconciling the cash deposit and withdrawal transactions for the Kamenstein Accounts to the available BLMIS bank records as described above, I also reviewed customer files from BLMIS's records to identify correspondence related to the cash transactions reflected on the customer statements for the Kamenstein Accounts.

17. Customer files related to customer accounts were maintained in BLMIS's records and were generally organized by BLMIS account number. These customer files contained documents including, but not limited to, correspondence between the customer and BLMIS employees regarding incoming deposits and/or requests for withdrawals, customer contact information, BLMIS customer agreements, as well as trust and other agreements.

18. As part of my analysis, I identified the customer files for the Kamenstein Accounts within BLMIS's records. I reviewed the documents contained in these customer files to identify correspondence that related to the cash transactions reflected on the customer statements for the Kamenstein Accounts.⁴ I identified letters and/or other correspondence in these customer files that support 189 of the 206 cash transactions in the Kamenstein Accounts.⁵ One of these letters, which is a request for cash withdrawals from the Kamenstein Accounts, is attached as **Exhibit 4** and is described further below:

- In a letter dated December 1, 2008, defendant David R. Kamenstein states, "Please take the following amounts from our accounts and Federal Express them all to us. . . .

David Kamenstein	Acct # 1-CM913-3	\$31,300
Carol Kamenstein	Acct # 1-CM914-3	\$31,300
Tracy Kamenstein	Acct # 1-CM596-3-0	\$22,200
Sloan Kamenstein	Acct # 1-CM597-3-0	\$13,300"

⁴ I also reviewed the customer file for BLMIS customer account 1CM247 under the name "DAVID R KAMENSTEIN & CAROL KAMENSTEIN J/T WROS." As noted above, this account has been excluded from my report as it did not contain any cash withdrawal transactions during the Two Year Period.

⁵ The remaining 17 transactions for which I was unable to identify supporting documentation in the BLMIS customer files were all cash deposit transactions. I identified a document to support each of the cash withdrawal transactions reflected on the customer statements for the Kamenstein Accounts. See **Exhibit 3**.

19. Furthermore, based on my review of the documents contained in the customer files for the Kamenstein Accounts, I have not found any instance of the Kamenstein Defendants communicating to BLMIS any disagreement with respect to the accuracy of any cash transaction reflected on the customer statements for the Kamenstein Accounts.

D. DOCUMENTS PRODUCED TO THE TRUSTEE BY THE KAMENSTEIN DEFENDANTS

20. As of the date of this report, the Kamenstein Defendants have produced to the Trustee documents consisting of, among other things, correspondence relating to the cash transactions in the Kamenstein Accounts. I reconciled 175 of the 206 cash transactions reflected on the customer statements for the Kamenstein Accounts to these documents produced to the Trustee in this matter.

E. RESULTS OF RECONCILIATION

21. In total, based on my analyses described above, I reconciled 100% of the 206 cash transactions reflected on the customer statements for the Kamenstein Accounts to available BLMIS bank records, documentation contained in BLMIS customer files, and/or documents produced to the Trustee by the Kamenstein Defendants. **Exhibit 3**, which lists each of the 206 cash transactions for the Kamenstein Accounts, contains three columns that indicate the results of my reconciliation to each of these sources of information.

22. In addition, as noted above, I have not found any instance of the Kamenstein Defendants communicating to BLMIS any disagreement with respect to the accuracy of any cash transaction reflected on the customer statements for the Kamenstein Accounts.

VI. TRACING CASH WITHDRAWALS FROM THE KAMENSTEIN ACCOUNTS

A. OVERVIEW

23. The available BLMIS bank records, as described in the Collura January 2019 Report, were also used to determine whether I could trace the funds that left BLMIS's bank accounts to

accounts held by, or for the benefit of, the Kamenstein Defendants. To determine this, I performed a "Receiving Bank" analysis, which traces transfers from BLMIS's bank accounts to bank accounts that received funds from BLMIS.

24. During the Two Year Period, the customer statements for the Kamenstein Accounts reflected 84 cash withdrawal transactions totaling \$2,987,100. These cash withdrawal transactions were in the form of checks written from the 509 Account.

25. Tracing withdrawals via check requires a legible copy of a cancelled check. The necessary information to trace the amount to a receiving bank account, including endorser, banking institution and bank account number, is typically included on the back of a cancelled check. Oftentimes, however, not all of this information was available on the copy of the cancelled check written from the 509 Account and/or the available information was often illegible. In any event, when possible, I identified and captured all available and legible information from the cancelled checks written from the 509 Account related to withdrawals from the Kamenstein Accounts.

26. In addition, I reviewed records produced to the Trustee by Wells Fargo Bank related to bank accounts held by the Kamenstein Defendants. I also reviewed correspondence produced to the Trustee by the Kamenstein Defendants related to cash withdrawals from the Kamenstein Accounts.

B. RESULTS OF TRACING

27. The back of the cancelled checks from BLMIS bank records related to the cash withdrawals from the Kamenstein Accounts during the Two Year Period identify Wachovia NA (which later became Wells Fargo Bank) as the receiving bank and were stamped "FOR DEPOSIT ONLY," but did not include an account number or account holder of the bank account in receipt of funds from BLMIS. However, correspondence produced to the Trustee by the Kamenstein Defendants included instructions from defendant David R. Kamenstein to the Kamenstein Defendants' bookkeeper regarding the checks received from BLMIS. I reviewed

this correspondence, along with bank records produced to the Trustee by Wells Fargo Bank, to identify the bank account(s) that received the funds from BLMIS.

28. **Exhibit 6** identifies the instructions from the available correspondence from David R. Kamenstein, as described above, for each of the cash withdrawals from the Kamenstein Accounts during the Two Year period. Correspondence with instructions was available for all but four of the cash withdrawals from the Kamenstein Accounts during the Two Year Period.⁶ As shown on **Exhibit 6**, the correspondence related to the remaining cash withdrawals from the Kamenstein Accounts during the Two Year Period instruct that all or a portion of the cash withdrawals be put into "the CKDK CAP account." Based on documents included in BLMIS customer files, the "CKDK CAP account" is account #xxxxxx5822 at First Union Bank (which merged with Wachovia in 2001) held by defendants David and Carol Kamenstein.⁷ Further, correspondence produced by the Kamenstein Defendants related to the four cash withdrawals from the Kamenstein Accounts dated 12/6/2006 (just prior to the Two Year Period) also instructs to "[p]ut all in the CKDK CAP account," and the cancelled checks from BLMIS records related to these cash withdrawals are endorsed "FOR DEPOSIT ONLY" to account #xxxxxx5822.⁸ I have therefore concluded that when the instructions are to put funds from BLMIS into the CKDK CAP account, the BLMIS funds were deposited into an account held by defendants Carol L. Kamenstein and David R. Kamenstein with account number #xxxxxx5822.⁹

29. **Exhibit 6** also shows that the correspondence related to the four cash withdrawals from the Kamenstein Accounts dated 6/3/2008 includes instructions to deposit \$15,000 to defendant Sloan G. Kamenstein's checking account, and the rest of the funds from BLMIS should be deposited into the CKDK CAP account.¹⁰ I have confirmed that a deposit of \$15,000 was made into account #xxxxxxxx8305 held by defendant Sloan G. Kamenstein on 6/4/2008

⁶ Instructions for the four cash withdrawals from the Kamenstein Accounts dated 7/2/2008, totaling \$80,800, were not available in the documents produced to the Trustee by the Kamenstein Defendants.

⁷ See AMF00250579 – 80.

⁸ See 10-04469_Kamenstein_0000205 – 06; MADWAA00206530 – 33; MADWAA00206536 – 39.

⁹ As of the date of this report, bank records related to the CKDK CAP account (#xxxxxx5822) were not available for my review.

¹⁰ See 10-04469_Kamenstein_0000141 – 42.

based on the bank records produced to the Trustee by Wells Fargo Bank.¹¹ Similarly, the correspondence related to the four cash withdrawals from the Kamenstein Accounts dated 9/5/2008 include instructions to deposit \$15,000 to defendant Sloan G. Kamenstein's checking account, and the rest of the funds from BLMIS should be deposited into the CKDK CAP account.¹² I have confirmed that a deposit of \$15,000 was made into account #xxxxxxxx8305 held by defendant Sloan G. Kamenstein on 9/8/2008 based on the bank records produced to the Trustee by Wells Fargo Bank.¹³

30. **Exhibit 5** summarizes the cash withdrawals from the Kamenstein Accounts during the Two Year Period by BLMIS customer account, as well as the results of my analysis described above. Based on available bank records from BLMIS, bank records produced to the Trustee by Wells Fargo Bank, and correspondence related to the cash withdrawals from the Kamenstein Accounts produced to the Trustee by the Kamenstein Defendants, I conclude that \$2,876,300 of the total amount of cash withdrawals reflected on the customer statements for the Kamenstein Accounts during the Two Year Period went to a bank account held by defendants Carol L. Kamenstein and David R. Kamenstein and \$30,000 went to a bank account held by defendant Sloan G. Kamenstein.¹⁴

¹¹ See 10-04469_WFB_0001289. The holder of this account is shown as "SLOAN KAMENSTEIN DAVID, CAROL AND TRACY KAMENSTEIN."

¹² See 10-04469_Kamenstein_0000158 – 59.

¹³ See 10-04469_WFB_0001299. The holder of this account is shown as "SLOAN KAMENSTEIN DAVID, CAROL AND TRACY KAMENSTEIN."

¹⁴ The remaining \$80,800 relates to four cash withdrawals from the Kamenstein Accounts dated 7/2/2008 for which correspondence was not available in the documents produced to the Trustee by the Kamenstein Defendants. The cancelled checks from BLMIS bank records related to these four cash withdrawals were stamped "FOR DEPOSIT ONLY," and no account number or account holder was identified.

VII. SIGNATURE AND RIGHT TO MODIFY

31. This report and the exhibits contained herein present my findings and the bases thereof. To the extent that any additional information is produced by any party, I reserve the right to incorporate such additional information into my report or to modify my report as necessary.

By:

A handwritten signature in cursive script that reads "Lisa M. Collura".

Lisa M. Collura, CPA, CFE, CFF
June 14, 2019

VIII. LIST OF EXHIBITS

Exhibit 1: Curriculum Vitae

Exhibit 2: Documents Considered

Exhibit 3: List of All Cash Transactions in the Kamenstein Accounts

Exhibit 4: Letter from BLMIS Customer Files for the Kamenstein Accounts

Exhibit 5: Results of Receiving Bank Analysis – Kamenstein Accounts (*During the Two Year Period*)

Exhibit 6: Reconciliation and Tracing Results – Kamenstein Accounts

EXHIBIT 1

Lisa M. Collura, CPA, CFE, CFF

Senior Managing Director — Forensic and Litigation Consulting

lisa.collura@fticonsulting.com

FTI Consulting

Three Times Square

11th Floor

New York, NY 10036

Tel: 212 247 1010

Fax: 212 841 9350

Education

B.S. in Business
Administration, John
Carroll University

Certifications

Certified Public
Accountant, New York

Certified Fraud Examiner

Certified in Financial
Forensics

Professional Affiliations

American Institute of
Certified Public
Accountants

New York State Society of
Certified Public
Accountants

Association of Certified
Fraud Examiners

Lisa Collura is a senior managing director in the FTI Consulting Forensic and Litigation Consulting practice and is based in New York. Ms. Collura has 25 years of experience in accounting, auditing and litigation consulting services, including forensic accounting and fraud investigations. Ms. Collura specializes in providing complex forensic accounting and financial fraud investigative services in connection with SEC investigations and internal investigations on behalf of Trustees, Boards of Directors, Audit Committees and creditors of both public and private companies. She also has experience in matters involving technical accounting and auditing issues, accounting malpractice and bankruptcy related litigation.

Among her areas of professional expertise, Ms. Collura manages and directs large-scale financial fraud investigations. Ms. Collura's forensic accounting and financial investigation engagements include fact-finding and examinations into matters involving alleged Ponzi schemes, fraudulent financial reporting and the misapplication of GAAP. Her engagements have also involved tracing significant flows of funds among accounts and related entities. Ms. Collura has experience in conducting internal investigations on behalf of Audit Committees in connection with restatements of financial results, as well as assisting in the investigation of several of the largest fraud cases in the United States. In connection with one of those investigations, Ms. Collura testified as a witness in the United States District Court in the Southern District of New York.

Prior to joining FTI Consulting in 2001, Ms. Collura was the assistant corporate controller for an information technology services company in Denver, Colorado. Ms. Collura was responsible for SEC reporting requirements and all internal financial reporting. She conducted due diligence procedures and managed the subsequent accounting for several company acquisitions and acted as the direct liaison with the outside auditors. Ms. Collura began her career as a senior auditor for Deloitte & Touche.

Professional Experience

Forensic Accounting and Financial Investigation Experience

- Provides investigative services and litigation support to the court-appointed trustee for the liquidation of Bernard L. Madoff Investment Securities and his counsel. Engagement assistance to date has included the day-to-day direction and supervision of teams in areas including forensic investigation, data analysis and litigation consulting.
- Conducted a large-scale fact-finding investigation into one of largest fraud cases in U.S. history. The investigation, performed on behalf of the debtors and the creditors' committee of a multi-billion dollar financial services company, involved tracing the roots of related party receivables and other substantial related party transactions, analyzing year-end and quarter-end transactions, performing fact finding surrounding the role of third-parties involved in the accounting and financial reporting for the company, and other analyses as requested by the United States Department of Justice and the Securities and Exchange Commission.

- Conducted an independent internal investigation into the facts and circumstances surrounding the defalcation and embezzlement by a former employee of an insurance company. As part of the investigation, a review of the company's internal control procedures was performed. A written investigative report, including observations and recommendations surrounding the lack of internal controls, was delivered to the Audit Committee at the conclusion of investigation.
- Assisted counsel to the Audit Committee of a company in the advertising industry with financial, accounting and investigative aspects of an internal investigation of more than 40 agencies of the company. The engagement involved understanding the financial statement review process, including the restatement process in order to assist counsel in reporting to the Audit Committee. Subsequently, the project was expanded to serve as the independent monitor of the company's remediation plan.
- Directed an independent Audit Committee investigation of a publicly traded heavy equipment manufacturer pursuant to a formal inquiry by the SEC with respect to improper revenue recognition, purchase accounting, recording of restructuring reserves, accounts receivable reserves, inventory obsolescence, and specific customer related issues. Performed site visits and test work at several domestic and international locations and summarized the findings of the investigation in a presentation given to the Audit Committee and the SEC.
- Performed forensic accounting services on behalf of five major law firms to defend a lawsuit against six major banks and financial institutions in one of the largest fraud cases in the United States. Services involved tracing significant flows of funds between accounts and related entities and investigating the impact of the accounting for the underlying transactions on the company's financial statements.
- Assisted counsel in performing due diligence procedures related to a monoline insurance company. Procedures involved identifying and analyzing related party transactions and searching for undisclosed liabilities.

Expert Witness and Litigation Support

- Assisted counsel in the representation of a company in a derivative lawsuit that has been filed against three members of senior management, including the CEO. The lawsuit alleged the three senior management professionals conspired to pay compensation to the CEO in amounts that were in excess of those amounts the company was contractually obligated to pay. Services included recalculation of compensation amounts and tracing payments to senior management and related parties.
- Assisted counsel with responding to a potential Wells Notice from the SEC in connection with the audit of a company in the financial services industry. The SEC ultimately proceeded with enforcement actions against two audit partners of one of the major accounting firms related to three separate accounting issues. Services included conducting the necessary research on the related GAAP and GAAS issues and providing accounting and auditing consultation and guidance to counsel.
- Provided expert witness services, including assisting with the preparation of an expert report related to a well-publicized accounting fraud. The case involved a litigation against certain underwriters related to allegations of failure to perform reasonable due diligence in connection with debt offerings of one of the largest telecommunications companies in the United States.

- Provided litigation consulting and expert witness services, including expert report preparation and deposition and trial preparation for a multi-billion dollar accounting malpractice case filed by a lender against one of the major accounting firms. The case involved review and analysis of several years of audit work papers as well as research and analysis of related GAAP and GAAS issues.
- Provided litigation consulting services to the Internal Revenue Service in connection with a dispute over the value of research credits claimed by the plaintiff in the case. Services consisted of expert report preparation and trial testimony preparation. Services also involved reviewing and analyzing related cost accounting issues.

Testimony

United States of America v. Tone N. Grant, Forensic Accounting Summary Witness, United States District Court, Southern District of New York (2008)

Marc S. Kirschner, as Trustee of the Refco Litigation Trust v. Thomas H. Lee Partners, L.P., et al., Expert Deposition Testimony, United States District Court, Southern District of New York (2010)

Marc S. Kirschner, as Trustee of the Refco Private Actions Trust v. Phillip R. Bennett, et al., Expert Deposition Testimony, United States District Court, Southern District of New York (2012)

Madoff Securities International Limited v. Stephen Ernest John Raven, et al., Trial Testimony on behalf of Claimant in High Court of Justice, Queen's Bench Division, Commercial Court, London, England (2013)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. J. Ezra Merkin, et al., Expert Deposition Testimony, United States Bankruptcy Court, Southern District of New York (2015)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Andrew H. Cohen, Expert Trial Testimony, United States Bankruptcy Court, Southern District of New York (2015)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Edward A. Zraick, Jr., et al., Expert Deposition Testimony, United States Bankruptcy Court, Southern District of New York (2017)

Securities Investor Protection Corporation v. Bernard L. Madoff Investment Securities LLC, Expert Testimony at Evidentiary Hearing on Profit Withdrawal Transactions, United States Bankruptcy Court, Southern District of New York (2018)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Carol Nelson, Individually and Carol and Stanley Nelson, Expert Trial Testimony, United States Bankruptcy Court, Southern District of New York (2019)

Training and Presentations

- Develop and instruct continuing professional education for FTI Consulting
- Frequently present "An Overview of FTI Consulting and Forensic Accounting" to students at Fordham University in the Bronx, New York and Baruch College in New York, New York
- Taught an Intermediate Accounting course at the Community College of Denver

EXHIBIT 2

Documents Considered

EXHIBIT 2

Bates Begin	Bates End	Bates Begin	Bates End
08-01789_BOACAC0000001	08-01789_BOACAC0001533	JPMSAF0039543	JPMSAF0039546
08-01789_BODCAA0000001	08-01789_BODCAA0001997	JPMSAF0039925	JPMSAF0039925
08-01789_CATCAA0000001	08-01789_CATCAA0000117	JPMSAF0040120	JPMSAF0040121
08-01789_CRJCAA0000001	08-01789_CRJCAA0002108	JPMSAF0040124	JPMSAF0040125
08-01789_MABCAB0000001	08-01789_MABCAB0000840	JPMSAF0040464	JPMSAF0040464
08-01789_MABCAC0000001	08-01789_MABCAC0000644	JPMSAF0041679	JPMSAF0041680
08-01789_MABCAD0000001	08-01789_MABCAD0000792	JPMSAF0041687	JPMSAF0041688
08-01789_MABCAE0000001	08-01789_MABCAE0001546	JPMSAF0043333	JPMSAF0043334
08-01789_MABCAF0000001	08-01789_MABCAF0000490	JPMSAF0043398	JPMSAF0043399
08-01789_PIECAA0000001	08-01789_PIECAA0000415	JPMSAF0044598	JPMSAF0044599
08-01789_SAJCAC0000001	08-01789_SAJCAC0000859	JPMSAF0044603	JPMSAF0044604
10-04469_KACCAA0000001	10-04469_KACCAA0000206	JPMSAF0045861	JPMSAF0045862
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Documents Considered

EXHIBIT 2

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MADWAA00235700	MADWAA00235703	MADWAA00371292	MADWAA00371295

Documents Considered

EXHIBIT 2

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Documents Considered

EXHIBIT 2

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MDPTPP01932243	MDPTPP01932248

Documents Considered**EXHIBIT 2**

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MDPTPP01932250	MDPTPP01932254	MWPTAP00054083	MWPTAP00054139
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MF00397041	MF00397042	MWPTAP01000826	MWPTAP01000835
MWPTAP00053880	MWPTAP00053935		

Checkbook File - Available Upon Request

First Union is Now Wells Fargo, WELLS FARGO, <https://www.wellsfargo.com/about/corporate/firstunion> (last visited June 10, 2019)

Defendants' First Set of Requests for Production of Documents and Interrogatories [sic] to the Trustee [Omnibus]

Trustee Irving H. Picard's Responses and Objections to Defendants' First Set of Requests for Production of Documents and Interrogatories to the Trustee [Omnibus]

Defendants' Second Set of Requests for Production of Documents to the Trustee [Omnibus]

Trustee Irving H. Picard's Responses and Objections to Defendants' Second Set of Requests for Production of Documents to the Trustee [Omnibus]

Initial Disclosures [of defendants Carol L. Kamenstein, individually and in her capacity as joint tenant, David R. Kamenstein, individually and in his capacity as joint tenant, Sloan G. Kamenstein, and Tracy D. Kamenstein]

Plaintiff's Initial Disclosures

Plaintiff's Amended Initial Disclosures

Responses and Objections of Defendants Carol L. Kamenstein, David R. Kamenstein, Sloan G. Kamenstein, and Tracy D. Kamenstein to Trustee's First Set of Requests for Production of Documents

Responses and Objections of Defendants Carol L. Kamenstein, David R. Kamenstein, Sloan G. Kamenstein, and Tracy D. Kamenstein to Trustee's First Set of Interrogatories

Transcript of and Exhibits to Deposition of Annette Bongiorno for Adv. No. 08-01789 (SMB), dated May 22, 2019

Transcript of and Exhibits to Deposition of Bernard L. Madoff for Adv. No. 08-01789 (SMB), dated December 20, 2016

Transcript of and Exhibits to Deposition of Bernard L. Madoff for Adv. No. 08-01789 (SMB), dated April 26, 2017

Transcript of and Exhibits to Deposition of Bernard L. Madoff for Adv. No. 08-01789 (SMB), dated April 27, 2017

Transcript of and Exhibits to Deposition of Bernard L. Madoff for Adv. No. 08-01789 (SMB), dated November 8, 2017

Transcript of and Exhibits to Deposition of Bernard L. Madoff for Adv. No. 08-01789 (SMB), dated November 9, 2017

Transcript of and Exhibits to Deposition of Daniel Bonventre for Adv. No. 08-01789 (SMB), dated May 21, 2019

Transcript of and Exhibits to Deposition of Joann Crupi for Adv. No. 08-01789 (SMB), dated May 23, 2019

Transcript of and Exhibits to Deposition of Joann Sala for Adv. No. 08-01789 (SMB), dated April 8, 2019

Transcript of and Exhibits to Deposition of Enrica Cotellessa-Pitz for Adv. No. 08-01789 (SMB), dated April 9, 2019

Transcript of and Exhibits to Deposition of FBI Agent, Theodore Cacioppi, for Adv. No. 08-01789 (SMB), dated May 15, 2019

Transcript of and Exhibits to Deposition of Carol Kamenstein for Adv. No. 10-04469 (SMB), dated February 22, 2017

Transcript of and Exhibits to Deposition of David Kamenstein for Adv. No. 10-04469 (SMB), dated February 22, 2017

Transcript of and Exhibits to Deposition of Sloan Kamenstein for Adv. No. 10-04469 (SMB), dated February 22, 2017

Transcript of and Exhibits to Deposition of Tracy Kamenstein for Adv. No. 10-04469 (SMB), dated February 22, 2017

EXHIBIT 3

List of All Cash Transactions in the Kamenstein Accounts

							Reconciliation Results ^[4]				
CM ID ^[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[2]	Amount ^[2]	Transaction Type ^[2]	Transaction Description ^[2]	BLMIS Bank Records ^[3]	BLMIS Customer Files	Documents Produced to the Trustee	Bates Reference to BLMIS Customer Files ^[4]	Bates Reference to Documents Produced to the Trustee ^[4]
100813	1CM596	TRACY D KAMENSTEIN	1/6/2000	(250,000)	CW	CHECK	Yes	Yes	n/a	AMF00250581 ^[8]	n/a
257408	1CM596	TRACY D KAMENSTEIN	4/7/2000	(298,547)	CW	CHECK WIRE	Yes	Yes	n/a	AMF00250579 ^[8]	n/a
282281	1CM597	SLOAN G KAMENSTEIN	4/7/2000	(279,486)	CW	CHECK WIRE	Yes	Yes	n/a	AMF00250579 ^[8]	n/a
265294	1CM596	TRACY D KAMENSTEIN	9/5/2000	65,801	CA	CHECK WIRE	Yes	n/a	n/a	n/a	n/a
168802	1CM597	SLOAN G KAMENSTEIN	9/5/2000	77,716	CA	CHECK WIRE	Yes	n/a	n/a	n/a	n/a
69023	1CM596	TRACY D KAMENSTEIN	10/20/2000	5,872	CA	CHECK WIRE	Yes	n/a	n/a	n/a	n/a
258896	1CM597	SLOAN G KAMENSTEIN	10/20/2000	12,921	CA	CHECK WIRE	Yes	n/a	n/a	n/a	n/a
224923	1CM596	TRACY D KAMENSTEIN	11/14/2001	(87,000)	CW	CHECK	Yes	Yes	Yes ^[5]	AMF00267651	10-04469_Kamenstein_0000002
245048	1CM597	SLOAN G KAMENSTEIN	11/14/2001	(87,000)	CW	CHECK	Yes	Yes	Yes ^[5]	AMF00267764	10-04469_Kamenstein_0000002
219136	1CM596	TRACY D KAMENSTEIN	4/10/2002	(61,000)	CW	CHECK	Yes	Yes	Yes ^[6]	AMF00267650	10-04469_Kamenstein_0000001
284309	1CM597	SLOAN G KAMENSTEIN	4/10/2002	(264,000)	CW	CHECK	Yes	Yes	Yes ^[6]	AMF00267763	10-04469_Kamenstein_0000001
107	1CM596	TRACY D KAMENSTEIN	1/2/2003	(75,000)	CW	CHECK	Yes	Yes	Yes ^[7]	AMF00250567 ^[8]	10-04469_Kamenstein_0000114
82843	1CM597	SLOAN G KAMENSTEIN	1/2/2003	(75,000)	CW	CHECK	Yes	Yes	Yes ^[7]	AMF00250567 ^[8]	10-04469_Kamenstein_0000114
236862	1CM596	TRACY D KAMENSTEIN	6/13/2003	(60,000)	CW	CHECK	Yes	Yes	Yes	AMF00267649	10-04469_Kamenstein_0000111
192967	1CM597	SLOAN G KAMENSTEIN	6/13/2003	(60,000)	CW	CHECK	Yes	Yes	Yes	AMF00267761	10-04469_Kamenstein_0000111
234359	1CM596	TRACY D KAMENSTEIN	8/11/2003	(325,000)	CW	CHECK	Yes	Yes	Yes	AMF00267647-48	10-04469_Kamenstein_0000112
260599	1CM597	SLOAN G KAMENSTEIN	8/11/2003	(325,000)	CW	CHECK	Yes	Yes	Yes	AMF00267759-60	10-04469_Kamenstein_0000112
260582	1CM596	TRACY D KAMENSTEIN	8/18/2003	25,000	CA	CHECK WIRE	Yes	n/a	n/a	n/a	n/a
91082	1CM597	SLOAN G KAMENSTEIN	8/18/2003	25,000	CA	CHECK WIRE	Yes	n/a	n/a	n/a	n/a
67736	1CM596	TRACY D KAMENSTEIN	1/5/2004	(50,000)	CW	CHECK	Yes	Yes	Yes	AMF00267646	10-04469_Kamenstein_0000116
67744	1CM597	SLOAN G KAMENSTEIN	1/5/2004	(50,000)	CW	CHECK	Yes	Yes	Yes	AMF00267758	10-04469_Kamenstein_0000116
288991	1CM596	TRACY D KAMENSTEIN	4/2/2004	(62,500)	CW	CHECK	Yes	Yes	Yes	AMF00267645	10-04469_Kamenstein_0000180
230885	1CM597	SLOAN G KAMENSTEIN	4/2/2004	(62,500)	CW	CHECK	Yes	Yes	Yes	AMF00267757	10-04469_Kamenstein_0000180
143805	1CM596	TRACY D KAMENSTEIN	7/2/2004	(45,000)	CW	CHECK	Yes	Yes	Yes	AMF00267644	10-04469_Kamenstein_0000143-44
71265	1CM597	SLOAN G KAMENSTEIN	7/2/2004	(176,000)	CW	CHECK	Yes	Yes	Yes	AMF00267755	10-04469_Kamenstein_0000143-44
229232	1CM596	TRACY D KAMENSTEIN	9/7/2004	(25,000)	CW	CHECK	Yes	Yes	Yes	AMF00267643	10-04469_Kamenstein_0000155-56

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							Reconciliation Results ^[4]				
CM ID ^[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[2]	Amount ^[2]	Transaction Type ^[2]	Transaction Description ^[2]	BLMIS Bank Records ^[3]	BLMIS Customer Files	Documents Produced to the Trustee	Bates Reference to BLMIS Customer Files ^[4]	Bates Reference to Documents Produced to the Trustee ^[4]
101127	1CM597	SLOAN G KAMENSTEIN	9/7/2004	(25,000)	CW	CHECK	Yes	Yes	Yes	AMF00267754	10-04469_Kamenstein_0000155-56
5599	1CM596	TRACY D KAMENSTEIN	9/22/2004	(62,000)	CW	CHECK	Yes	Yes	Yes	AMF00267642	10-04469_Kamenstein_0000194-95
175903	1CM597	SLOAN G KAMENSTEIN	9/22/2004	(62,000)	CW	CHECK	Yes	Yes	Yes	AMF00267753	10-04469_Kamenstein_0000194-95
74612	1CM596	TRACY D KAMENSTEIN	11/23/2004	(17,000)	CW	CHECK	Yes	Yes	Yes	AMF00267641	10-04469_Kamenstein_0000203-04
164442	1CM597	SLOAN G KAMENSTEIN	11/23/2004	(17,000)	CW	CHECK	Yes	Yes	Yes	AMF00267752	10-04469_Kamenstein_0000203-04
299525	1CM596	TRACY D KAMENSTEIN	12/3/2004	(17,000)	CW	CHECK	Yes	Yes	Yes	AMF00267640	10-04469_Kamenstein_0000207-08
267885	1CM597	SLOAN G KAMENSTEIN	12/3/2004	(17,000)	CW	CHECK	Yes	Yes	Yes	AMF00267750-51	10-04469_Kamenstein_0000207-08
149413	1CM596	TRACY D KAMENSTEIN	1/4/2005	(47,000)	CW	CHECK	Yes	Yes	Yes	AMF00267639	10-04469_Kamenstein_0000121-22
262070	1CM597	SLOAN G KAMENSTEIN	1/4/2005	(47,000)	CW	CHECK	Yes	Yes	Yes	AMF00267749	10-04469_Kamenstein_0000121-22
106201	1CM913	DAVID R KAMENSTEIN	1/4/2005	(97,000)	CW	CHECK	Yes	Yes	Yes	AMF00278597	10-04469_Kamenstein_0000121-22
272658	1CM914	CAROL KAMENSTEIN	1/4/2005	(97,000)	CW	CHECK	Yes	Yes	Yes	AMF00278650	10-04469_Kamenstein_0000121-22
87403	1CM596	TRACY D KAMENSTEIN	3/21/2005	(52,500)	CW	CHECK	Yes	Yes	Yes	AMF00267638	10-04469_Kamenstein_0000129-30
173576	1CM596	TRACY D KAMENSTEIN	3/21/2005	777,414	CA	CHECK WIRE	Yes	n/a	n/a	n/a	n/a
141095	1CM597	SLOAN G KAMENSTEIN	3/21/2005	(52,500)	CW	CHECK	Yes	Yes	Yes	AMF00267748	10-04469_Kamenstein_0000129-30
260533	1CM913	DAVID R KAMENSTEIN	3/21/2005	(105,000)	CW	CHECK	Yes	Yes	Yes	AMF00278586	10-04469_Kamenstein_0000129-30
173591	1CM914	CAROL KAMENSTEIN	3/21/2005	(105,000)	CW	CHECK	Yes	Yes	Yes	AMF00278639	10-04469_Kamenstein_0000129-30
236193	1CM596	TRACY D KAMENSTEIN	5/13/2005	(25,760)	CW	CHECK	Yes	Yes	Yes	AMF00267633	10-04469_Kamenstein_0000137-38
244266	1CM597	SLOAN G KAMENSTEIN	5/13/2005	(127,760)	CW	CHECK	Yes	Yes	Yes	AMF00267747	10-04469_Kamenstein_0000137-38
256804	1CM913	DAVID R KAMENSTEIN	5/13/2005	(54,740)	CW	CHECK	Yes	Yes	Yes	AMF00278585	10-04469_Kamenstein_0000137-38
184045	1CM914	CAROL KAMENSTEIN	5/13/2005	(54,740)	CW	CHECK	Yes	Yes	Yes	AMF00278638	10-04469_Kamenstein_0000137-38
240631	1CM597	SLOAN G KAMENSTEIN	6/2/2005	600,000	CA	CHECK WIRE	Yes	n/a	n/a	n/a	n/a
187325	1CM597	SLOAN G KAMENSTEIN	6/13/2005	(22,500)	CW	CHECK	Yes	Yes	Yes	AMF00267746	10-04469_Kamenstein_0000186-87
267759	1CM596	TRACY D KAMENSTEIN	6/15/2005	(22,500)	CW	CHECK	Yes	Yes	Yes	AMF00267632	10-04469_Kamenstein_0000186-87
254322	1CM913	DAVID R KAMENSTEIN	6/15/2005	(47,500)	CW	CHECK	Yes	Yes	Yes	AMF00278584	10-04469_Kamenstein_0000186-87
187372	1CM914	CAROL KAMENSTEIN	6/15/2005	(47,500)	CW	CHECK	Yes	Yes	Yes	AMF00278637	10-04469_Kamenstein_0000186-87
233628	1CM597	SLOAN G KAMENSTEIN	7/8/2005	700,000	CA	CHECK WIRE	Yes	n/a	n/a	n/a	n/a

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							Reconciliation Results ^[4]				
CM ID ^[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[2]	Amount ^[2]	Transaction Type ^[2]	Transaction Description ^[2]	BLMIS Bank Records ^[3]	BLMIS Customer Files	Documents Produced to the Trustee	Bates Reference to BLMIS Customer Files ^[4]	Bates Reference to Documents Produced to the Trustee ^[4]
302529	1CM596	TRACY D KAMENSTEIN	7/12/2005	(26,700)	CW	CHECK	Yes	Yes	Yes	AMF00267631	10-04469_Kamenstein_0000149-50
281910	1CM597	SLOAN G KAMENSTEIN	7/12/2005	(26,700)	CW	CHECK	Yes	Yes	Yes	AMF00267745	10-04469_Kamenstein_0000149-50
117375	1CM913	DAVID R KAMENSTEIN	7/12/2005	(56,800)	CW	CHECK	Yes	Yes	Yes	AMF00278583	10-04469_Kamenstein_0000149-50
281978	1CM914	CAROL KAMENSTEIN	7/12/2005	(56,800)	CW	CHECK	Yes	Yes	Yes	AMF00278636	10-04469_Kamenstein_0000149-50
233497	1CM596	TRACY D KAMENSTEIN	9/1/2005	(67,600)	CW	CHECK	Yes	Yes	Yes	AMF00267630	10-04469_Kamenstein_0000157
302550	1CM597	SLOAN G KAMENSTEIN	9/1/2005	(136,000)	CW	CHECK	Yes	Yes	Yes	AMF00267744	10-04469_Kamenstein_0000157
279124	1CM913	DAVID R KAMENSTEIN	9/1/2005	(75,000)	CW	CHECK	Yes	Yes	Yes	AMF00278581-82	10-04469_Kamenstein_0000157
74691	1CM914	CAROL KAMENSTEIN	9/1/2005	(75,000)	CW	CHECK	Yes	Yes	Yes	AMF00278635	10-04469_Kamenstein_0000157
284070	1CM596	TRACY D KAMENSTEIN	9/30/2005	20,600	CA	CHECK	Yes	n/a	n/a	n/a	n/a
305271	1CM596	TRACY D KAMENSTEIN	10/21/2005	(37,500)	CW	CHECK	Yes	Yes	Yes	AMF00267629	10-04469_Kamenstein_0000164-65
259567	1CM597	SLOAN G KAMENSTEIN	10/21/2005	(92,500)	CW	CHECK	Yes	Yes	Yes	AMF00267743	10-04469_Kamenstein_0000164-65
76928	1CM913	DAVID R KAMENSTEIN	10/21/2005	(77,500)	CW	CHECK	Yes	Yes	Yes	AMF00278580	10-04469_Kamenstein_0000164-65
260904	1CM914	CAROL KAMENSTEIN	10/21/2005	(77,500)	CW	CHECK	Yes	Yes	Yes	AMF00278634	10-04469_Kamenstein_0000164-65
212937	1CM597	SLOAN G KAMENSTEIN	11/14/2005	(200,000)	CW	CHECK	Yes	Yes	Yes	AMF00267742	10-04469_Kamenstein_0000209-10
220163	1CM596	TRACY D KAMENSTEIN	11/25/2005	(20,500)	CW	CHECK	Yes	Yes	Yes	AMF00267628	10-04469_Kamenstein_0000170-71
220174	1CM597	SLOAN G KAMENSTEIN	11/25/2005	(20,500)	CW	CHECK	Yes	Yes	Yes	AMF00267741	10-04469_Kamenstein_0000170-71
291720	1CM913	DAVID R KAMENSTEIN	11/25/2005	(42,000)	CW	CHECK	Yes	Yes	Yes	AMF00278579	10-04469_Kamenstein_0000170-71
141687	1CM914	CAROL KAMENSTEIN	11/25/2005	(42,000)	CW	CHECK	Yes	Yes	Yes	AMF00278633	10-04469_Kamenstein_0000170-71
273266	1CM597	SLOAN G KAMENSTEIN	12/9/2005	(350,000)	CW	CHECK	Yes	Yes	Yes	AMF00267739-40	10-04469_Kamenstein_0000174-75
279845	1CM596	TRACY D KAMENSTEIN	1/4/2006	(36,800)	CW	CHECK	Yes	Yes	Yes	AMF00267627	10-04469_Kamenstein_0000176-77
13070	1CM597	SLOAN G KAMENSTEIN	1/4/2006	(58,500)	CW	CHECK	Yes	Yes	Yes	AMF00267738	10-04469_Kamenstein_0000176-77
312824	1CM913	DAVID R KAMENSTEIN	1/4/2006	(48,500)	CW	CHECK	Yes	Yes	Yes	AMF00278578	10-04469_Kamenstein_0000176-77
25832	1CM914	CAROL KAMENSTEIN	1/4/2006	(48,500)	CW	CHECK	Yes	Yes	Yes	AMF00278632	10-04469_Kamenstein_0000176-77
279602	1CM596	TRACY D KAMENSTEIN	3/2/2006	(61,200)	CW	CHECK	Yes	Yes	n/a	AMF00267626	n/a
16036	1CM597	SLOAN G KAMENSTEIN	3/2/2006	(55,700)	CW	CHECK	Yes	Yes	n/a	AMF00267737	n/a
312050	1CM913	DAVID R KAMENSTEIN	3/6/2006	(80,800)	CW	CHECK	Yes	Yes	n/a	AMF00278577	n/a

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							Reconciliation Results ^[4]				
CM ID ^[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[2]	Amount ^[2]	Transaction Type ^[2]	Transaction Description ^[2]	BLMIS Bank Records ^[3]	BLMIS Customer Files	Documents Produced to the Trustee	Bates Reference to BLMIS Customer Files ^[4]	Bates Reference to Documents Produced to the Trustee ^[4]
30253	1CM914	CAROL KAMENSTEIN	3/6/2006	(80,800)	CW	CHECK	Yes	Yes	n/a	AMF00278631	n/a
169567	1CM596	TRACY D KAMENSTEIN	4/4/2006	(250,000)	CW	CHECK	Yes	Yes	n/a	AMF00267625	n/a
237888	1CM597	SLOAN G KAMENSTEIN	4/4/2006	(250,000)	CW	CHECK	Yes	Yes	n/a	AMF00267736	n/a
221734	1CM913	DAVID R KAMENSTEIN	4/4/2006	(250,000)	CW	CHECK	Yes	Yes	n/a	AMF00278576	n/a
165777	1CM914	CAROL KAMENSTEIN	4/4/2006	(250,000)	CW	CHECK	Yes	Yes	n/a	AMF00278630	n/a
262581	1CM596	TRACY D KAMENSTEIN	5/3/2006	(84,000)	CW	CHECK	Yes	Yes	Yes	AMF00267624	10-04469_Kamenstein_0000182-83
85708	1CM597	SLOAN G KAMENSTEIN	5/3/2006	(149,000)	CW	CHECK	Yes	Yes	Yes	AMF00267735	10-04469_Kamenstein_0000182-83
22439	1CM913	DAVID R KAMENSTEIN	5/3/2006	(129,000)	CW	CHECK	Yes	Yes	Yes	AMF00278575	10-04469_Kamenstein_0000182-83
4187	1CM914	CAROL KAMENSTEIN	5/3/2006	(129,000)	CW	CHECK	Yes	Yes	Yes	AMF00278629	10-04469_Kamenstein_0000182-83
271846	1CM597	SLOAN G KAMENSTEIN	6/13/2006	(155,000)	CW	CHECK	Yes	Yes	Yes	AMF00267733-34	10-04469_Kamenstein_0000184
127980	1CM596	TRACY D KAMENSTEIN	6/15/2006	87,747	CA	CHECK	Yes	n/a	n/a	n/a	n/a
34461	1CM596	TRACY D KAMENSTEIN	7/5/2006	(45,000)	CW	CHECK	Yes	Yes	Yes	AMF00267623	10-04469_Kamenstein_0000188-89
86342	1CM597	SLOAN G KAMENSTEIN	7/5/2006	(71,000)	CW	CHECK	Yes	Yes	Yes	AMF00267732	10-04469_Kamenstein_0000188-89
180161	1CM913	DAVID R KAMENSTEIN	7/5/2006	(92,000)	CW	CHECK	Yes	Yes	Yes	AMF00278574	10-04469_Kamenstein_0000188-89
238492	1CM914	CAROL KAMENSTEIN	7/5/2006	(92,000)	CW	CHECK	Yes	Yes	Yes	AMF00278628	10-04469_Kamenstein_0000188-89
197238	1CM597	SLOAN G KAMENSTEIN	8/3/2006	530,000	CA	CHECK WIRE	Yes	n/a	n/a	n/a	n/a
197222	1CM596	TRACY D KAMENSTEIN	8/8/2006	(17,000)	CW	CHECK	Yes	Yes	Yes	AMF00267622	10-04469_Kamenstein_0000190-91
136752	1CM597	SLOAN G KAMENSTEIN	8/8/2006	(79,000)	CW	CHECK	Yes	Yes	Yes	AMF00267731	10-04469_Kamenstein_0000190-91
136762	1CM913	DAVID R KAMENSTEIN	8/8/2006	(39,500)	CW	CHECK	Yes	Yes	Yes	AMF00278573	10-04469_Kamenstein_0000190-91
282365	1CM914	CAROL KAMENSTEIN	8/8/2006	(39,500)	CW	CHECK	Yes	Yes	Yes	AMF00278627	10-04469_Kamenstein_0000190-91
187029	1CM596	TRACY D KAMENSTEIN	9/7/2006	(44,000)	CW	CHECK	Yes	Yes	Yes	AMF00267621	10-04469_Kamenstein_0000192-93
247865	1CM597	SLOAN G KAMENSTEIN	9/7/2006	(67,000)	CW	CHECK	Yes	Yes	Yes	AMF00267730	10-04469_Kamenstein_0000192-93
186778	1CM913	DAVID R KAMENSTEIN	9/7/2006	(98,000)	CW	CHECK	Yes	Yes	Yes	AMF00278572	10-04469_Kamenstein_0000192-93
114907	1CM914	CAROL KAMENSTEIN	9/7/2006	(98,000)	CW	CHECK	Yes	Yes	Yes	AMF00278626	10-04469_Kamenstein_0000192-93
186395	1CM596	TRACY D KAMENSTEIN	10/4/2006	(13,000)	CW	CHECK	Yes	Yes	Yes	AMF00267620	10-04469_Kamenstein_0000198-99
229480	1CM597	SLOAN G KAMENSTEIN	10/4/2006	(55,000)	CW	CHECK	Yes	Yes	Yes	AMF00267729	10-04469_Kamenstein_0000198-99

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							Reconciliation Results ^[4]				
CM ID ^[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[2]	Amount ^[2]	Transaction Type ^[2]	Transaction Description ^[2]	BLMIS Bank Records ^[3]	BLMIS Customer Files	Documents Produced to the Trustee	Bates Reference to BLMIS Customer Files ^[4]	Bates Reference to Documents Produced to the Trustee ^[4]
229511	1CM913	DAVID R KAMENSTEIN	10/4/2006	(50,000)	CW	CHECK	Yes	Yes	Yes	AMF00278571	10-04469_Kamenstein_0000198-99
220884	1CM914	CAROL KAMENSTEIN	10/4/2006	(50,000)	CW	CHECK	Yes	Yes	Yes	AMF00278625	10-04469_Kamenstein_0000198-99
252397	1CM597	SLOAN G KAMENSTEIN	10/5/2006	(350,000)	CW	CHECK	Yes	Yes	Yes	AMF00267727-28	10-04469_Kamenstein_0000212-13
245460	1CM596	TRACY D KAMENSTEIN	11/7/2006	(39,400)	CW	CHECK	Yes	Yes	Yes	AMF00267619	10-04469_Kamenstein_0000201-02
225671	1CM597	SLOAN G KAMENSTEIN	11/7/2006	(26,200)	CW	CHECK	Yes	Yes	Yes	AMF00267726	10-04469_Kamenstein_0000201-02
312924	1CM913	DAVID R KAMENSTEIN	11/7/2006	(77,200)	CW	CHECK	Yes	Yes	Yes	AMF00278570	10-04469_Kamenstein_0000201-02
45542	1CM914	CAROL KAMENSTEIN	11/7/2006	(77,200)	CW	CHECK	Yes	Yes	Yes	AMF00278624	10-04469_Kamenstein_0000201-02
281572	1CM596	TRACY D KAMENSTEIN	12/6/2006	(21,300)	CW	CHECK	Yes	Yes	Yes	AMF00267618	10-04469_Kamenstein_0000205-06
23129	1CM597	SLOAN G KAMENSTEIN	12/6/2006	(264,000)	CW	CHECK	Yes	Yes	Yes	AMF00267724-25	10-04469_Kamenstein_0000205-06
229952	1CM913	DAVID R KAMENSTEIN	12/6/2006	(49,200)	CW	CHECK	Yes	Yes	Yes	AMF00278569	10-04469_Kamenstein_0000205-06
225543	1CM914	CAROL KAMENSTEIN	12/6/2006	(49,200)	CW	CHECK	Yes	Yes	Yes	AMF00278623	10-04469_Kamenstein_0000205-06
222541	1CM596	TRACY D KAMENSTEIN	1/3/2007	(47,500)	CW	CHECK	Yes	Yes	Yes	AMF00267617	10-04469_Kamenstein_0000117-18
309821	1CM597	SLOAN G KAMENSTEIN	1/3/2007	(29,500)	CW	CHECK	Yes	Yes	Yes	AMF00267723	10-04469_Kamenstein_0000117-18
156133	1CM913	DAVID R KAMENSTEIN	1/3/2007	(70,500)	CW	CHECK	Yes	Yes	Yes	AMF00278567-68	10-04469_Kamenstein_0000117-18
172728	1CM914	CAROL KAMENSTEIN	1/3/2007	(70,500)	CW	CHECK	Yes	Yes	Yes	AMF00278622	10-04469_Kamenstein_0000117-18
276084	1CM596	TRACY D KAMENSTEIN	3/7/2007	(56,000)	CW	CHECK	Yes	Yes	Yes	AMF00278565-66 ^[9]	10-04469_Kamenstein_0000125-26
256734	1CM597	SLOAN G KAMENSTEIN	3/7/2007	(36,000)	CW	CHECK	Yes	Yes	Yes	AMF00278565-66 ^[9]	10-04469_Kamenstein_0000125-26
234193	1CM913	DAVID R KAMENSTEIN	3/7/2007	(66,400)	CW	CHECK	Yes	Yes	Yes	AMF00278565-66	10-04469_Kamenstein_0000125-26
256373	1CM914	CAROL KAMENSTEIN	3/7/2007	(66,400)	CW	CHECK	Yes	Yes	Yes	AMF00278565-66 ^[9]	10-04469_Kamenstein_0000125-26
234866	1CM596	TRACY D KAMENSTEIN	5/2/2007	(27,800)	CW	CHECK	Yes	Yes	Yes	AMF00267616	10-04469_Kamenstein_0000133-34
247673	1CM597	SLOAN G KAMENSTEIN	5/2/2007	(45,300)	CW	CHECK	Yes	Yes	Yes	AMF00267722	10-04469_Kamenstein_0000133-34
309204	1CM913	DAVID R KAMENSTEIN	5/2/2007	(42,700)	CW	CHECK	Yes	Yes	Yes	AMF00278563-64	10-04469_Kamenstein_0000133-34
214070	1CM914	CAROL KAMENSTEIN	5/2/2007	(42,700)	CW	CHECK	Yes	Yes	Yes	AMF00278621	10-04469_Kamenstein_0000133-34
234067	1CM596	TRACY D KAMENSTEIN	6/6/2007	(46,000)	CW	CHECK	Yes	Yes	Yes	AMF00267615	10-04469_Kamenstein_0000139-40
97839	1CM597	SLOAN G KAMENSTEIN	6/6/2007	(150,000)	CW	CHECK	Yes	Yes	Yes	AMF00267721	10-04469_Kamenstein_0000139-40
285094	1CM913	DAVID R KAMENSTEIN	6/6/2007	(60,000)	CW	CHECK	Yes	Yes	Yes	AMF00278562	10-04469_Kamenstein_0000139-40

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							Reconciliation Results ^[4]				
CM ID ^[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[2]	Amount ^[2]	Transaction Type ^[2]	Transaction Description ^[2]	BLMIS Bank Records ^[3]	BLMIS Customer Files	Documents Produced to the Trustee	Bates Reference to BLMIS Customer Files ^[4]	Bates Reference to Documents Produced to the Trustee ^[4]
303452	1CM914	CAROL KAMENSTEIN	6/6/2007	(60,000)	CW	CHECK	Yes	Yes	Yes	AMF00278620	10-04469_Kamenstein_0000139-40
221167	1CM913	DAVID R KAMENSTEIN	6/15/2007	13,600	CA	CHECK	Yes	Yes	Yes	AMF00278619 ^[10]	10-04469_Kamenstein_0000108
148721	1CM914	CAROL KAMENSTEIN	6/15/2007	13,600	CA	CHECK	Yes	Yes	Yes	AMF00278619	10-04469_Kamenstein_0000108
79733	1CM597	SLOAN G KAMENSTEIN	6/20/2007	8,000	CA	CHECK	Yes	n/a	Yes	n/a	10-04469_Kamenstein_0000107
248925	1CM596	TRACY D KAMENSTEIN	7/3/2007	(20,800)	CW	CHECK	Yes	Yes	Yes	AMF00267614	10-04469_Kamenstein_0000147-48
250169	1CM597	SLOAN G KAMENSTEIN	7/3/2007	(11,600)	CW	CHECK	Yes	Yes	Yes	AMF00267720	10-04469_Kamenstein_0000147-48
246810	1CM913	DAVID R KAMENSTEIN	7/3/2007	(32,000)	CW	CHECK	Yes	Yes	Yes	AMF00278561	10-04469_Kamenstein_0000147-48
293661	1CM914	CAROL KAMENSTEIN	7/3/2007	(32,000)	CW	CHECK	Yes	Yes	Yes	AMF00278618	10-04469_Kamenstein_0000147-48
271724	1CM596	TRACY D KAMENSTEIN	8/2/2007	(36,000)	CW	CHECK	Yes	Yes	Yes	AMF00267613	10-04469_Kamenstein_0000151-52
213325	1CM597	SLOAN G KAMENSTEIN	8/2/2007	(18,000)	CW	CHECK	Yes	Yes	Yes	AMF00267719	10-04469_Kamenstein_0000151-52
184286	1CM913	DAVID R KAMENSTEIN	8/2/2007	(50,000)	CW	CHECK	Yes	Yes	Yes	AMF00278560	10-04469_Kamenstein_0000151-52
138711	1CM914	CAROL KAMENSTEIN	8/2/2007	(50,000)	CW	CHECK	Yes	Yes	Yes	AMF00278617	10-04469_Kamenstein_0000151-52
61917	1CM596	TRACY D KAMENSTEIN	9/5/2007	(45,700)	CW	CHECK	Yes	Yes	Yes	AMF00267612	10-04469_Kamenstein_0000160-61
268833	1CM597	SLOAN G KAMENSTEIN	9/5/2007	(25,800)	CW	CHECK	Yes	Yes	Yes	AMF00267718	10-04469_Kamenstein_0000160-61
234420	1CM913	DAVID R KAMENSTEIN	9/5/2007	(61,500)	CW	CHECK	Yes	Yes	Yes	AMF00278559	10-04469_Kamenstein_0000160-61
268862	1CM914	CAROL KAMENSTEIN	9/5/2007	(61,500)	CW	CHECK	Yes	Yes	Yes	AMF00278616	10-04469_Kamenstein_0000160-61
254746	1CM596	TRACY D KAMENSTEIN	10/2/2007	(12,600)	CW	CHECK	Yes	Yes	Yes	AMF00267611	10-04469_Kamenstein_0000162-63
176143	1CM597	SLOAN G KAMENSTEIN	10/2/2007	(7,100)	CW	CHECK	Yes	Yes	Yes	AMF00267717	10-04469_Kamenstein_0000162-63
205069	1CM913	DAVID R KAMENSTEIN	10/2/2007	(21,800)	CW	CHECK	Yes	Yes	Yes	AMF00278557-58	10-04469_Kamenstein_0000162-63
234742	1CM914	CAROL KAMENSTEIN	10/2/2007	(21,800)	CW	CHECK	Yes	Yes	Yes	AMF00278615	10-04469_Kamenstein_0000162-63
12688	1CM596	TRACY D KAMENSTEIN	11/2/2007	(39,700)	CW	CHECK	Yes	Yes	Yes	AMF00267610	10-04469_Kamenstein_0000166-67
12695	1CM597	SLOAN G KAMENSTEIN	11/2/2007	(22,400)	CW	CHECK	Yes	Yes	Yes	AMF00267716	10-04469_Kamenstein_0000166-67
261248	1CM913	DAVID R KAMENSTEIN	11/2/2007	(52,900)	CW	CHECK	Yes	Yes	Yes	AMF00278556	10-04469_Kamenstein_0000166-67
11895	1CM914	CAROL KAMENSTEIN	11/2/2007	(52,900)	CW	CHECK	Yes	Yes	Yes	AMF00278614	10-04469_Kamenstein_0000166-67
270738	1CM913	DAVID R KAMENSTEIN	11/21/2007	100,000	CA	CHECK WIRE	Yes	n/a	n/a	n/a	n/a
12713	1CM914	CAROL KAMENSTEIN	11/21/2007	100,000	CA	CHECK WIRE	Yes	n/a	n/a	n/a	n/a

List of All Cash Transactions in the Kamenstein Accounts

							Reconciliation Results ^[4]				
CM ID ^[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[2]	Amount ^[2]	Transaction Type ^[2]	Transaction Description ^[2]	BLMIS Bank Records ^[3]	BLMIS Customer Files	Documents Produced to the Trustee	Bates Reference to BLMIS Customer Files ^[4]	Bates Reference to Documents Produced to the Trustee ^[4]
9982	1CM596	TRACY D KAMENSTEIN	1/3/2008	(23,400)	CW	CHECK	Yes	Yes	Yes	AMF00267609	10-04469_Kamenstein_0000119-20
190243	1CM597	SLOAN G KAMENSTEIN	1/3/2008	(13,000)	CW	CHECK	Yes	Yes	Yes	AMF00267715	10-04469_Kamenstein_0000119-20
249632	1CM913	DAVID R KAMENSTEIN	1/3/2008	(35,700)	CW	CHECK	Yes	Yes	Yes	AMF00278555	10-04469_Kamenstein_0000119-20
217641	1CM914	CAROL KAMENSTEIN	1/3/2008	(35,700)	CW	CHECK	Yes	Yes	Yes	AMF00278613	10-04469_Kamenstein_0000119-20
175913	1CM596	TRACY D KAMENSTEIN	2/7/2008	(38,000)	CW	CHECK	Yes	Yes	Yes	AMF00267607-08	10-04469_Kamenstein_0000123-24
283502	1CM597	SLOAN G KAMENSTEIN	2/7/2008	(22,000)	CW	CHECK	Yes	Yes	Yes	AMF00267712-14	10-04469_Kamenstein_0000123-24
9345	1CM913	DAVID R KAMENSTEIN	2/7/2008	(53,000)	CW	CHECK	Yes	Yes	Yes	AMF00278552-54	10-04469_Kamenstein_0000123-24
60202	1CM914	CAROL KAMENSTEIN	2/7/2008	(53,000)	CW	CHECK	Yes	Yes	Yes	AMF00278611-12	10-04469_Kamenstein_0000123-24
255889	1CM596	TRACY D KAMENSTEIN	3/4/2008	(28,400)	CW	CHECK	Yes	Yes	Yes	AMF00267606	10-04469_Kamenstein_0000127-28
67781	1CM597	SLOAN G KAMENSTEIN	3/4/2008	(16,600)	CW	CHECK	Yes	Yes	Yes	AMF00267711	10-04469_Kamenstein_0000127-28
102821	1CM913	DAVID R KAMENSTEIN	3/4/2008	(43,000)	CW	CHECK	Yes	Yes	Yes	AMF00278551	10-04469_Kamenstein_0000127-28
295224	1CM914	CAROL KAMENSTEIN	3/4/2008	(43,000)	CW	CHECK	Yes	Yes	Yes	AMF00278610	10-04469_Kamenstein_0000127-28
235006	1CM596	TRACY D KAMENSTEIN	4/3/2008	(17,600)	CW	CHECK	Yes	Yes	Yes	AMF00267605	10-04469_Kamenstein_0000131-32
250139	1CM597	SLOAN G KAMENSTEIN	4/3/2008	(9,900)	CW	CHECK	Yes	Yes	Yes	AMF00267710	10-04469_Kamenstein_0000131-32
244785	1CM913	DAVID R KAMENSTEIN	4/3/2008	(27,300)	CW	CHECK	Yes	Yes	Yes	AMF00278550	10-04469_Kamenstein_0000131-32
254766	1CM914	CAROL KAMENSTEIN	4/3/2008	(27,300)	CW	CHECK	Yes	Yes	Yes	AMF00278609	10-04469_Kamenstein_0000131-32
185158	1CM596	TRACY D KAMENSTEIN	5/6/2008	(24,800)	CW	CHECK	Yes	Yes	Yes	AMF00267604	10-04469_Kamenstein_0000135-36
261809	1CM597	SLOAN G KAMENSTEIN	5/6/2008	(14,400)	CW	CHECK	Yes	Yes	Yes	AMF00267709	10-04469_Kamenstein_0000135-36
259120	1CM913	DAVID R KAMENSTEIN	5/6/2008	(33,900)	CW	CHECK	Yes	Yes	Yes	AMF00278549	10-04469_Kamenstein_0000135-36
166712	1CM914	CAROL KAMENSTEIN	5/6/2008	(33,900)	CW	CHECK	Yes	Yes	Yes	AMF00278608	10-04469_Kamenstein_0000135-36
289716	1CM596	TRACY D KAMENSTEIN	6/3/2008	(48,000)	CW	CHECK	Yes	Yes	Yes	AMF00267603	10-04469_Kamenstein_0000141-42
158047	1CM597	SLOAN G KAMENSTEIN	6/3/2008	(25,000)	CW	CHECK	Yes	Yes	Yes	AMF00267708	10-04469_Kamenstein_0000141-42
256133	1CM913	DAVID R KAMENSTEIN	6/3/2008	(60,700)	CW	CHECK	Yes	Yes	Yes	AMF00278548	10-04469_Kamenstein_0000141-42
286006	1CM914	CAROL KAMENSTEIN	6/3/2008	(60,700)	CW	CHECK	Yes	Yes	Yes	AMF00278607	10-04469_Kamenstein_0000141-42
272504	1CM596	TRACY D KAMENSTEIN	6/13/2008	100,000	CA	CHECK WIRE	Yes	n/a	n/a	n/a	n/a
281376	1CM597	SLOAN G KAMENSTEIN	6/13/2008	5,000	CA	CHECK WIRE	Yes	n/a	n/a	n/a	n/a

List of All Cash Transactions in the Kamenstein Accounts

							Reconciliation Results ^[4]				
CM ID ^[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[2]	Amount ^[2]	Transaction Type ^[2]	Transaction Description ^[2]	BLMIS Bank Records ^[3]	BLMIS Customer Files	Documents Produced to the Trustee	Bates Reference to BLMIS Customer Files ^[4]	Bates Reference to Documents Produced to the Trustee ^[4]
249609	1CM596	TRACY D KAMENSTEIN	7/2/2008	(14,200)	CW	CHECK	Yes	Yes	n/a	AMF00267602	n/a
35181	1CM597	SLOAN G KAMENSTEIN	7/2/2008	(10,400)	CW	CHECK	Yes	Yes	n/a	AMF00267707	n/a
308190	1CM913	DAVID R KAMENSTEIN	7/2/2008	(28,100)	CW	CHECK	Yes	Yes	n/a	AMF00278546-47	n/a
290534	1CM914	CAROL KAMENSTEIN	7/2/2008	(28,100)	CW	CHECK	Yes	Yes	n/a	AMF00278606	n/a
281425	1CM596	TRACY D KAMENSTEIN	8/5/2008	(25,200)	CW	CHECK	Yes	Yes	Yes	AMF00267601	10-04469_Kamenstein_0000145-46 10-04469_Kamenstein_0000153-54
230100	1CM597	SLOAN G KAMENSTEIN	8/5/2008	(14,300)	CW	CHECK	Yes	Yes	Yes	AMF00267706	10-04469_Kamenstein_0000145-46 10-04469_Kamenstein_0000153-54
237052	1CM913	DAVID R KAMENSTEIN	8/5/2008	(33,900)	CW	CHECK	Yes	Yes	Yes	AMF00278545	10-04469_Kamenstein_0000145-46 10-04469_Kamenstein_0000153-54
189392	1CM914	CAROL KAMENSTEIN	8/5/2008	(33,900)	CW	CHECK	Yes	Yes	Yes	AMF00278605	10-04469_Kamenstein_0000145-46 10-04469_Kamenstein_0000153-54
301839	1CM596	TRACY D KAMENSTEIN	9/5/2008	(36,700)	CW	CHECK	Yes	Yes	Yes	AMF00267600	10-04469_Kamenstein_0000158-59
46282	1CM597	SLOAN G KAMENSTEIN	9/5/2008	(20,900)	CW	CHECK	Yes	Yes	Yes	AMF00267705	10-04469_Kamenstein_0000158-59
46253	1CM913	DAVID R KAMENSTEIN	9/5/2008	(48,800)	CW	CHECK	Yes	Yes	Yes	AMF00278544	10-04469_Kamenstein_0000158-59
254964	1CM914	CAROL KAMENSTEIN	9/5/2008	(48,800)	CW	CHECK	Yes	Yes	Yes	AMF00278604	10-04469_Kamenstein_0000158-59
140382	1CM596	TRACY D KAMENSTEIN	10/2/2008	(10,500)	CW	CHECK	Yes	Yes	Yes	AMF00267599	10-04469_Kamenstein_0000196-97
223284	1CM597	SLOAN G KAMENSTEIN	10/2/2008	(8,300)	CW	CHECK	Yes	Yes	Yes	AMF00267704	10-04469_Kamenstein_0000196-97
147398	1CM913	DAVID R KAMENSTEIN	10/2/2008	(20,600)	CW	CHECK	Yes	Yes	Yes	AMF00278543	10-04469_Kamenstein_0000196-97
98348	1CM914	CAROL KAMENSTEIN	10/2/2008	(20,600)	CW	CHECK	Yes	Yes	Yes	AMF00278603	10-04469_Kamenstein_0000196-97
179632	1CM596	TRACY D KAMENSTEIN	11/4/2008	(24,000)	CW	CHECK	Yes	Yes	Yes	AMF00267598	10-04469_Kamenstein_0000168-69
251712	1CM597	SLOAN G KAMENSTEIN	11/4/2008	(13,600)	CW	CHECK	Yes	Yes	Yes	AMF00267703	10-04469_Kamenstein_0000168-69
42576	1CM913	DAVID R KAMENSTEIN	11/4/2008	(33,200)	CW	CHECK	Yes	Yes	Yes	AMF00278542	10-04469_Kamenstein_0000168-69
4842	1CM914	CAROL KAMENSTEIN	11/4/2008	(33,200)	CW	CHECK	Yes	Yes	Yes	AMF00278602	10-04469_Kamenstein_0000168-69
257795	1CM596	TRACY D KAMENSTEIN	12/2/2008	(22,200)	CW	CHECK	Yes	Yes	Yes	AMF00267597	10-04469_Kamenstein_0000172-73
275673	1CM597	SLOAN G KAMENSTEIN	12/2/2008	(13,300)	CW	CHECK	Yes	Yes	Yes	AMF00267702	10-04469_Kamenstein_0000172-73
264722	1CM913	DAVID R KAMENSTEIN	12/2/2008	(31,300)	CW	CHECK	Yes	Yes	Yes	AMF00278541	10-04469_Kamenstein_0000172-73

List of All Cash Transactions in the Kamenstein Accounts

							<i>Reconciliation Results^[4]</i>				
CM ID ^[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[2]	Amount ^[2]	Transaction Type ^[2]	Transaction Description ^[2]	BLMIS Bank Records ^[3]	BLMIS Customer Files	Documents Produced to the Trustee	Bates Reference to BLMIS Customer Files ^[4]	Bates Reference to Documents Produced to the Trustee ^[4]
275236	1CM914	CAROL KAMENSTEIN	12/2/2008	(31,300)	CW	CHECK	Yes	Yes	Yes	AMF00278601	10-04469_Kamenstein_0000172-73

^[1] CM ID is a unique identifier assigned to each transaction that appears on BLMIS customer statements, including customer cash deposit and withdrawal transactions.

^[2] The information contained in these columns was obtained from the BLMIS customer statements.

^[3] Further detail regarding my reconciliation to available BLMIS bank records is set forth in **Exhibit 6**.

^[4] The "n/a" designation indicates where records could not be located, were not produced to the Trustee, and/or are otherwise unavailable.

^[5] The referenced document produced to the Trustee by the Kamenstein Defendants is a request for cash withdrawals of \$87,000 from Kamenstein Accounts 1CM596 and 1CM597, but does not include a date. As there were no other cash withdrawals of \$87,000 from these two BLMIS customer accounts, I have reconciled this document to the two cash withdrawals of \$87,000 dated 11/14/2001 as reflected on the customer statements for Kamenstein Accounts 1CM596 and 1CM597.

^[6] The referenced document produced to the Trustee by the Kamenstein Defendants is a request for cash withdrawals of \$61,000 and \$264,000 from Kamenstein Accounts 1CM596 and 1CM597, respectively, but does not include a date. As there were no other cash withdrawals from these two BLMIS customer accounts of \$61,000 and \$264,000 occurring on the same day, I have reconciled this document to the two cash withdrawals of \$61,000 and \$264,000 dated 4/10/2002 as reflected on the customer statements for Kamenstein Accounts 1CM596 and 1CM597, respectively.

^[7] The referenced document produced to the Trustee by the Kamenstein Defendants is a request for cash withdrawals of \$75,000 from Kamenstein Accounts 1CM596 and 1CM597, but does not include a date. As there were no other cash withdrawals for \$75,000 from these two BLMIS customer accounts, I have reconciled this document to the two cash withdrawals of \$75,000 dated 1/2/2003 as reflected on the customer statements for Kamenstein Accounts 1CM596 and 1CM597.

^[8] The referenced document is included in the customer file for BLMIS customer account 1CM247 under the name "DAVID R KAMENSTEIN & CAROL KAMENSTEIN J/T WROS." As noted in my expert report, this account has been excluded from my report as it did not contain any cash withdrawal transactions during the Two Year Period.

^[9] The referenced document was included in the BLMIS customer file for Kamenstein Account 1CM913.

^[10] The referenced document was included in the BLMIS customer file for Kamenstein Account 1CM914.

EXHIBIT 4

**DAVID R. KAMENSTEIN
273 TANGIER AVENUE
PALM BEACH, FLORIDA 33480**

December 1, 2008

Bernard L. Madoff, Inc.
885 Third Avenue
New York, New York 10022

Attn: Jodi Crupi

Dear Jodi,

Please take the following amounts from our accounts and Federal Express them all to us.
Please use our Fedex account # 160931760 to pay for this service.

David Kamenstein Acct # 1-CM913-3 \$31,300

Carol Kamenstein Acct # 1-CM914-3 \$31,300

— 2 mil

Tracy Kamenstein Acct # 1-CM596-3-0 \$22,200

Sloan Kamenstein Acct # 1-CM597-3-0 \$13,300

Total \$98,100

If you have any questions, or if we can provide any further assistance, please do not
hesitate to ask our bookkeeper, Barbara Clark (561) 832 6566.

Thank you very much.

Very truly yours,


David R. Kamenstein

Cc: Barbara Clark

S-12/2



EXHIBIT 5

EXHIBIT 5

Results of Tracing Analysis - Kamenstein Accounts *(During the Two Year Period)*^[1]

Summary of Cash Withdrawals from the Kamenstein Accounts

Banking Institution ^[3]	Endorsement on Cancelled Checks ^[2]	BLMIS Account Holder/Check Payee	Total Cash Withdrawals from the Kamenstein Accounts
Wells Fargo Bank	FOR DEPOSIT ONLY	Carol Kamenstein	907,300
Wells Fargo Bank	FOR DEPOSIT ONLY	David R Kamenstein	907,300
Wells Fargo Bank	FOR DEPOSIT ONLY	Sloan G Kamenstein	527,400
Wells Fargo Bank	FOR DEPOSIT ONLY	Tracy D Kamenstein	645,100
Total Cash Withdrawals from the Kamenstein Accounts during the Two Year Period			\$ 2,987,100

Analysis of Cash Withdrawals from the Kamenstein Accounts^[4]

Banking Institution ^[3]	Account Number	Bank Account Holder(s)	Total Amount Traced per Available Records
Wells Fargo Bank	xxxxxx5822	Carol Kamenstein and David Kamenstein	2,876,300
Wells Fargo Bank	xxxxxxxx8305	Sloan Kamenstein David, Carol and Tracy Kamenstein	30,000
Wells Fargo Bank	Unknown ^[5]	Unknown ^[5]	80,800
Total Cash Withdrawals from the Kamenstein Accounts during the Two Year Period			\$ 2,987,100

^[1] Further detail regarding my tracing analysis is set forth in **Exhibit 6**.

^[2] As shown in **Exhibit 6**, the cancelled checks for the cash withdrawals from the Kamenstein Accounts during the Two Year Period were all stamped "FOR DEPOSIT ONLY" and no account number or account holder was identified.

^[3] The BLMIS bank records refer to the banking institution as Wachovia NA. Wachovia Corporation was acquired by Wells Fargo & Company in 2008. *See First Union is Now Wells Fargo*, WELLS FARGO, <https://www.wellsfargo.com/about/corporate/firstunion> (last visited June 10, 2019).

^[4] The results of my analysis are based on my review of correspondence produced to the Trustee by the Kamenstein Defendants related to the cash withdrawals from the Kamenstein Accounts, as well as bank records produced to the Trustee by Wells Fargo Bank, as further described in **Section VI** to my report and as detailed in **Exhibit 6**.

^[5] Correspondence related to the four cash withdrawals from the Kamenstein Accounts dated 7/2/2008, totaling \$80,800, were not available in the documents produced to the Trustee by the Kamenstein Defendants. The cancelled checks from BLMIS bank records related to these four cash withdrawals were stamped "FOR DEPOSIT ONLY," and no account number or account holder was identified.

EXHIBIT 6

Reconciliation and Tracing Results - Kamenstein Accounts

										BLMIS Bank Account Data				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check / Deposit Slip Bates Reference(s)	703 ID ^[2]	Multiple ID ^[2]
100813	1CM596	TRACY D KAMENSTEIN	1/6/2000	(250,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	101173	MADWAA00052123-24		
257408	1CM596	TRACY D KAMENSTEIN	4/7/2000	(298,547)	CW	CHECK WIRE	Withdrawal	Wire	Yes ^[4]	703 Account			6045	7225
282281	1CM597	SLOAN G KAMENSTEIN	4/7/2000	(279,486)	CW	CHECK WIRE	Withdrawal	Wire	Yes ^[4]	703 Account			6045	7226
265294	1CM596	TRACY D KAMENSTEIN	9/5/2000	65,801	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			7904	
168802	1CM597	SLOAN G KAMENSTEIN	9/5/2000	77,716	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			7905	
69023	1CM596	TRACY D KAMENSTEIN	10/20/2000	5,872	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			8487	
258896	1CM597	SLOAN G KAMENSTEIN	10/20/2000	12,921	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			8488	
224923	1CM596	TRACY D KAMENSTEIN	11/14/2001	(87,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	130119	MADWAA00097611-12		
245048	1CM597	SLOAN G KAMENSTEIN	11/14/2001	(87,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	130120	MADWAA00097613-14		
219136	1CM596	TRACY D KAMENSTEIN	4/10/2002	(61,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	134318	JPMSAF0003953 MADWAA00064176-77		
284309	1CM597	SLOAN G KAMENSTEIN	4/10/2002	(264,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	134319	JPMSAF0003954 MADWAA00064178-79		
107	1CM596	TRACY D KAMENSTEIN	1/2/2003	(75,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	140905	JPMSAF0010829 MADWAA00118544-45		
82843	1CM597	SLOAN G KAMENSTEIN	1/2/2003	(75,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	140906	JPMSAF0010830 MADWAA00118546-47		
236862	1CM596	TRACY D KAMENSTEIN	6/13/2003	(60,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	144931	JPMSAF0014885 MADWAA00321770-71		
192967	1CM597	SLOAN G KAMENSTEIN	6/13/2003	(60,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	144932	JPMSAF0014886 MADWAA00321772-73		
234359	1CM596	TRACY D KAMENSTEIN	8/11/2003	(325,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	146691	JPMSAF0016556 MADWAA00324125-26		
260599	1CM597	SLOAN G KAMENSTEIN	8/11/2003	(325,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	146692	JPMSAF0016557 MADWAA00324127-28		
260582	1CM596	TRACY D KAMENSTEIN	8/18/2003	25,000	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			23819	
91082	1CM597	SLOAN G KAMENSTEIN	8/18/2003	25,000	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			23820	
67736	1CM596	TRACY D KAMENSTEIN	1/5/2004	(50,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	150698	JPMSAF0019846-47 MADWAA00235700-01		

Reconciliation and Tracing Results - Kamenstein Accounts

										BLMIS Bank Account Data				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check / Deposit Slip Bates Reference(s)	703 ID ^[2]	Multiple ID ^[2]
67744	1CM597	SLOAN G KAMENSTEIN	1/5/2004	(50,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	150699	JPMSAF0019848-49 MADWAA00235702-03		
288991	1CM596	TRACY D KAMENSTEIN	4/2/2004	(62,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	153144	JPMSAF0022447 MADWAA00227623-24		
230885	1CM597	SLOAN G KAMENSTEIN	4/2/2004	(62,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	153145	JPMSAF0022448 MADWAA00227625-26		
143805	1CM596	TRACY D KAMENSTEIN	7/2/2004	(45,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	155514	JPMSAF0025187 MADWAA00342235-36		
71265	1CM597	SLOAN G KAMENSTEIN	7/2/2004	(176,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	155515	JPMSAF0025188 MADWAA00342237-38		
229232	1CM596	TRACY D KAMENSTEIN	9/7/2004	(25,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	156939	JPMSAF0026839 MADWAA00351065-66		
101127	1CM597	SLOAN G KAMENSTEIN	9/7/2004	(25,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	156940	JPMSAF0026840 MADWAA00351067-68		
5599	1CM596	TRACY D KAMENSTEIN	9/22/2004	(62,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	157255	JPMSAF0027162 MADWAA00351655-56		
175903	1CM597	SLOAN G KAMENSTEIN	9/22/2004	(62,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	157256	JPMSAF0027163 MADWAA00351657-58		
74612	1CM596	TRACY D KAMENSTEIN	11/23/2004	(17,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	159157	JPMSAF0029131 MADWAA00332985-86		
164442	1CM597	SLOAN G KAMENSTEIN	11/23/2004	(17,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	159158	JPMSAF0029132 MADWAA00332987-88		
299525	1CM596	TRACY D KAMENSTEIN	12/3/2004	(17,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	159352	JPMSAF0029343 MADWAA00333301-02		
267885	1CM597	SLOAN G KAMENSTEIN	12/3/2004	(17,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	159353	JPMSAF0029344 MADWAA00333303-04		
149413	1CM596	TRACY D KAMENSTEIN	1/4/2005	(47,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	160490	JPMSAF0030694 MADWAA00350506-07		
262070	1CM597	SLOAN G KAMENSTEIN	1/4/2005	(47,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	160491	JPMSAF0030695 MADWAA00350508-09		
106201	1CM913	DAVID R KAMENSTEIN	1/4/2005	(97,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	160493	JPMSAF0030698 MADWAA00350512-13		
272658	1CM914	CAROL KAMENSTEIN	1/4/2005	(97,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	160494	JPMSAF0030699 MADWAA00350514-15		
87403	1CM596	TRACY D KAMENSTEIN	3/21/2005	(52,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	162170	JPMSAF0032493 MADWAA00159949-50		
173576	1CM596	TRACY D KAMENSTEIN	3/21/2005	777,414	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			32138	
141095	1CM597	SLOAN G KAMENSTEIN	3/21/2005	(52,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	162171	JPMSAF0032494 MADWAA00159951-52		

Reconciliation and Tracing Results - Kamenstein Accounts

										BLMIS Bank Account Data				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check / Deposit Slip Bates Reference(s)	703 ID ^[2]	Multiple ID ^[2]
260533	1CM913	DAVID R KAMENSTEIN	3/21/2005	(105,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	162172	JPMSAF0032495 MADWAA00159953-54		
173591	1CM914	CAROL KAMENSTEIN	3/21/2005	(105,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	162173	JPMSAF0032496 MADWAA00159955-56		
236193	1CM596	TRACY D KAMENSTEIN	5/13/2005	(25,760)	CW	CHECK	Withdrawal	Check	Yes	509 Account	164304	JPMSAF0034766-67 MADWAA00175592-93		
244266	1CM597	SLOAN G KAMENSTEIN	5/13/2005	(127,760)	CW	CHECK	Withdrawal	Check	Yes	509 Account	164305	JPMSAF0034768-69 MADWAA00175594-95		
256804	1CM913	DAVID R KAMENSTEIN	5/13/2005	(54,740)	CW	CHECK	Withdrawal	Check	Yes	509 Account	164308	JPMSAF0034772-73 MADWAA00175600-01		
184045	1CM914	CAROL KAMENSTEIN	5/13/2005	(54,740)	CW	CHECK	Withdrawal	Check	Yes	509 Account	164309	JPMSAF0034774-75 MADWAA00175602-03		
240631	1CM597	SLOAN G KAMENSTEIN	6/2/2005	600,000	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			33197	
187325	1CM597	SLOAN G KAMENSTEIN	6/13/2005	(22,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	164767	JPMSAF0035255 MADWAA00160992-93		
267759	1CM596	TRACY D KAMENSTEIN	6/15/2005	(22,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	164828	JPMSAF0035326 MADWAA00161104-05		
254322	1CM913	DAVID R KAMENSTEIN	6/15/2005	(47,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	164831	JPMSAF0035329 MADWAA00161110-11		
187372	1CM914	CAROL KAMENSTEIN	6/15/2005	(47,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	164832	JPMSAF0035330 MADWAA00161112-13		
233628	1CM597	SLOAN G KAMENSTEIN	7/8/2005	700,000	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			33753	
302529	1CM596	TRACY D KAMENSTEIN	7/12/2005	(26,700)	CW	CHECK	Withdrawal	Check	Yes	509 Account	166252	JPMSAF0036779 MADWAA00157613-14		
281910	1CM597	SLOAN G KAMENSTEIN	7/12/2005	(26,700)	CW	CHECK	Withdrawal	Check	Yes	509 Account	166253	JPMSAF0036780 MADWAA00157615-16		
117375	1CM913	DAVID R KAMENSTEIN	7/12/2005	(56,800)	CW	CHECK	Withdrawal	Check	Yes	509 Account	166255	JPMSAF0036782 MADWAA00157619-20		
281978	1CM914	CAROL KAMENSTEIN	7/12/2005	(56,800)	CW	CHECK	Withdrawal	Check	Yes	509 Account	166256	JPMSAF0036783 MADWAA00157621-22		
233497	1CM596	TRACY D KAMENSTEIN	9/1/2005	(67,600)	CW	CHECK	Withdrawal	Check	Yes	509 Account	167053	JPMSAF0037595 MADWAA00163388-89 MADWAA00163984-85		
302550	1CM597	SLOAN G KAMENSTEIN	9/1/2005	(136,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	167054	JPMSAF0037596 MADWAA00163390-91 MADWAA00163986-87		
279124	1CM913	DAVID R KAMENSTEIN	9/1/2005	(75,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	167056	JPMSAF0037598 MADWAA00163394-95 MADWAA00163990-91		

Reconciliation and Tracing Results - Kamenstein Accounts

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CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check / Deposit Slip Bates Reference(s)	703 ID ^[2]	Multiple ID ^[2]
74691	1CM914	CAROL KAMENSTEIN	9/1/2005	(75,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	167057	JPMSAF0037599 MADWAA00163396-97 MADWAA00163992-93		
284070	1CM596	TRACY D KAMENSTEIN	9/30/2005	20,600	CA	CHECK	Deposit	Check	Yes	703 Account	916	JPMSAI0007846 JPMSAI0007847	34915	15278
305271	1CM596	TRACY D KAMENSTEIN	10/21/2005	(37,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	168860	JPMSAF0039543 MADWAA00354727-28		
259567	1CM597	SLOAN G KAMENSTEIN	10/21/2005	(92,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	168861	JPMSAF0039544 MADWAA00354729-30		
76928	1CM913	DAVID R KAMENSTEIN	10/21/2005	(77,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	168862	JPMSAF0039545 MADWAA00354731-32		
260904	1CM914	CAROL KAMENSTEIN	10/21/2005	(77,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	168863	JPMSAF0039546 MADWAA00354733-34		
212937	1CM597	SLOAN G KAMENSTEIN	11/14/2005	(200,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	169198	JPMSAF0039925 MADWAA00363854-55		
220163	1CM596	TRACY D KAMENSTEIN	11/25/2005	(20,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	169390	JPMSAF0040120 MADWAA00355535-36		
220174	1CM597	SLOAN G KAMENSTEIN	11/25/2005	(20,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	169391	JPMSAF0040121 MADWAA00355537-38		
291720	1CM913	DAVID R KAMENSTEIN	11/25/2005	(42,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	169394	JPMSAF0040124 MADWAA00355543-44		
141687	1CM914	CAROL KAMENSTEIN	11/25/2005	(42,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	169395	JPMSAF0040125 MADWAA00355545-46		
273266	1CM597	SLOAN G KAMENSTEIN	12/9/2005	(350,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	169692	JPMSAF0040464		
279845	1CM596	TRACY D KAMENSTEIN	1/4/2006	(36,800)	CW	CHECK	Withdrawal	Check	Yes	509 Account	170771	JPMSAF0041679 MADWAA00361838-39		
13070	1CM597	SLOAN G KAMENSTEIN	1/4/2006	(58,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	170772	JPMSAF0041680 MADWAA00361840-41		
312824	1CM913	DAVID R KAMENSTEIN	1/4/2006	(48,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	170779	JPMSAF0041687 MADWAA00361854-55		
25832	1CM914	CAROL KAMENSTEIN	1/4/2006	(48,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	170780	JPMSAF0041688 MADWAA00361856-57		
279602	1CM596	TRACY D KAMENSTEIN	3/2/2006	(61,200)	CW	CHECK	Withdrawal	Check	Yes	509 Account	172276	JPMSAF0043333 MADWAA00366541-42		
16036	1CM597	SLOAN G KAMENSTEIN	3/2/2006	(55,700)	CW	CHECK	Withdrawal	Check	Yes	509 Account	172277	JPMSAF0043334 MADWAA00366543-44		
312050	1CM913	DAVID R KAMENSTEIN	3/6/2006	(80,800)	CW	CHECK	Withdrawal	Check	Yes	509 Account	172336	JPMSAF0043398 MADWAA00366657-58		
30253	1CM914	CAROL KAMENSTEIN	3/6/2006	(80,800)	CW	CHECK	Withdrawal	Check	Yes	509 Account	172337	JPMSAF0043399 MADWAA00366659-60		
169567	1CM596	TRACY D KAMENSTEIN	4/4/2006	(250,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	173421	JPMSAF0044598 MADWAA00374183-84		
237888	1CM597	SLOAN G KAMENSTEIN	4/4/2006	(250,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	173422	JPMSAF0044599 MADWAA00374185-86		

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										BLMIS Bank Account Data				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check / Deposit Slip Bates Reference(s)	703 ID ^[2]	Multiple ID ^[2]
221734	1CM913	DAVID R KAMENSTEIN	4/4/2006	(250,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	173426	JPMSAF0044603 MADWAA00374193-94		
165777	1CM914	CAROL KAMENSTEIN	4/4/2006	(250,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	173427	JPMSAF0044604 MADWAA00374195-96		
262581	1CM596	TRACY D KAMENSTEIN	5/3/2006	(84,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	174555	JPMSAF0045861 MADWAA00367762-63		
85708	1CM597	SLOAN G KAMENSTEIN	5/3/2006	(149,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	174556	JPMSAF0045862 MADWAA00367764-65		
22439	1CM913	DAVID R KAMENSTEIN	5/3/2006	(129,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	174558	JPMSAF0045864 MADWAA00367768-69		
4187	1CM914	CAROL KAMENSTEIN	5/3/2006	(129,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	174559	JPMSAF0045865 MADWAA00367770-71		
271846	1CM597	SLOAN G KAMENSTEIN	6/13/2006	(155,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	175241	JPMSAF0046599 MADWAA00211520-21		
127980	1CM596	TRACY D KAMENSTEIN	6/15/2006	87,747	CA	CHECK	Deposit	Check	Yes	703 Account	11643	JPMSAI0009767 JPMSAI0009769	38265	16383
34461	1CM596	TRACY D KAMENSTEIN	7/5/2006	(45,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	176131	JPMSAF0047481 MADWAA00371292-93		
86342	1CM597	SLOAN G KAMENSTEIN	7/5/2006	(71,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	176132	JPMSAF0047482 MADWAA00371294-95		
180161	1CM913	DAVID R KAMENSTEIN	7/5/2006	(92,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	176134	JPMSAF0047484 MADWAA00371298-99		
238492	1CM914	CAROL KAMENSTEIN	7/5/2006	(92,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	176135	JPMSAF0047485 MADWAA00371300-01		
197238	1CM597	SLOAN G KAMENSTEIN	8/3/2006	530,000	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			38790	
197222	1CM596	TRACY D KAMENSTEIN	8/8/2006	(17,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	177119	JPMSAF0048419 MADWAA00210375-76		
136752	1CM597	SLOAN G KAMENSTEIN	8/8/2006	(79,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	177120	JPMSAF0048420 MADWAA00210377-78		
136762	1CM913	DAVID R KAMENSTEIN	8/8/2006	(39,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	177121	JPMSAF0048421 MADWAA00210379-80		
282365	1CM914	CAROL KAMENSTEIN	8/8/2006	(39,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	177122	JPMSAF0048422 MADWAA00210381-82		
187029	1CM596	TRACY D KAMENSTEIN	9/7/2006	(44,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	177597	JPMSAF0048857 MADWAA00209272-73		
247865	1CM597	SLOAN G KAMENSTEIN	9/7/2006	(67,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	177598	JPMSAF0048858 MADWAA00209274-75		
186778	1CM913	DAVID R KAMENSTEIN	9/7/2006	(98,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	177599	JPMSAF0048859 MADWAA00209276-77		
114907	1CM914	CAROL KAMENSTEIN	9/7/2006	(98,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	177600	JPMSAF0048860 MADWAA00209278-79		
186395	1CM596	TRACY D KAMENSTEIN	10/4/2006	(13,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	178607	JPMSAF0049825 MADWAA00198477-78		

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										BLMIS Bank Account Data				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check / Deposit Slip Bates Reference(s)	703 ID ^[2]	Multiple ID ^[2]
229480	1CM597	SLOAN G KAMENSTEIN	10/4/2006	(55,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	178608	JPMSAF0049826 MADWAA00198479-80		
229511	1CM913	DAVID R KAMENSTEIN	10/4/2006	(50,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	178610	JPMSAF0049828 MADWAA00198483-84		
220884	1CM914	CAROL KAMENSTEIN	10/4/2006	(50,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	178611	JPMSAF0049829 MADWAA00198485-86		
252397	1CM597	SLOAN G KAMENSTEIN	10/5/2006	(350,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	179101	JPMSAF0050313 MADWAA00199443-44		
245460	1CM596	TRACY D KAMENSTEIN	11/7/2006	(39,400)	CW	CHECK	Withdrawal	Check	Yes	509 Account	179601	JPMSAF0050789 MADWAA00213134-35		
225671	1CM597	SLOAN G KAMENSTEIN	11/7/2006	(26,200)	CW	CHECK	Withdrawal	Check	Yes	509 Account	179602	JPMSAF0050790 MADWAA00213136-37		
312924	1CM913	DAVID R KAMENSTEIN	11/7/2006	(77,200)	CW	CHECK	Withdrawal	Check	Yes	509 Account	179604	JPMSAF0050792 MADWAA00213140-41		
45542	1CM914	CAROL KAMENSTEIN	11/7/2006	(77,200)	CW	CHECK	Withdrawal	Check	Yes	509 Account	179605	JPMSAF0050793 MADWAA00213142-43		
281572	1CM596	TRACY D KAMENSTEIN	12/6/2006	(21,300)	CW	CHECK	Withdrawal	Check	Yes	509 Account	180126	JPMSAF0051607 JPMSAF0051608 MADWAA00206530-31		
23129	1CM597	SLOAN G KAMENSTEIN	12/6/2006	(264,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	180127	JPMSAF0051609 JPMSAF0051610 MADWAA00206532-33		
229952	1CM913	DAVID R KAMENSTEIN	12/6/2006	(49,200)	CW	CHECK	Withdrawal	Check	Yes	509 Account	180129	JPMSAF0051613 JPMSAF0051614 MADWAA00206536-37		
225543	1CM914	CAROL KAMENSTEIN	12/6/2006	(49,200)	CW	CHECK	Withdrawal	Check	Yes	509 Account	180130	JPMSAF0051615 JPMSAF0051616 MADWAA00206538-39		
222541	1CM596	TRACY D KAMENSTEIN	1/3/2007	(47,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	181359	JPMSAF0052925 MADWAA00196316-17		
309821	1CM597	SLOAN G KAMENSTEIN	1/3/2007	(29,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	181360	JPMSAF0052926 MADWAA00196318-19		
156133	1CM913	DAVID R KAMENSTEIN	1/3/2007	(70,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	181363	JPMSAF0052929 MADWAA00196324-25		
172728	1CM914	CAROL KAMENSTEIN	1/3/2007	(70,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	181364	JPMSAF0052930 MADWAA00196326-27		
276084	1CM596	TRACY D KAMENSTEIN	3/7/2007	(56,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	182931	JPMSAF0054282 MADWAA00203644-45		
256734	1CM597	SLOAN G KAMENSTEIN	3/7/2007	(36,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	182932	JPMSAF0054283 MADWAA00203646-47		

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CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check / Deposit Slip Bates Reference(s)	703 ID ^[2]	Multiple ID ^[2]
234193	1CM913	DAVID R KAMENSTEIN	3/7/2007	(66,400)	CW	CHECK	Withdrawal	Check	Yes	509 Account	182934	JPMSAF0054285 MADWAA00203650-51		
256373	1CM914	CAROL KAMENSTEIN	3/7/2007	(66,400)	CW	CHECK	Withdrawal	Check	Yes	509 Account	182935	JPMSAF0054286 MADWAA00203652-53		
234866	1CM596	TRACY D KAMENSTEIN	5/2/2007	(27,800)	CW	CHECK	Withdrawal	Check	Yes	509 Account	185259	JPMSAF0056523 MADWAA00279360-61		
247673	1CM597	SLOAN G KAMENSTEIN	5/2/2007	(45,300)	CW	CHECK	Withdrawal	Check	Yes	509 Account	185260	JPMSAF0056524 MADWAA00279362-63		
309204	1CM913	DAVID R KAMENSTEIN	5/2/2007	(42,700)	CW	CHECK	Withdrawal	Check	Yes	509 Account	185262	JPMSAF0056526 MADWAA00279366-67		
214070	1CM914	CAROL KAMENSTEIN	5/2/2007	(42,700)	CW	CHECK	Withdrawal	Check	Yes	509 Account	185263	JPMSAF0056527 MADWAA00279368-69		
234067	1CM596	TRACY D KAMENSTEIN	6/6/2007	(46,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	185876	JPMSAF0057099 MADWAA00278256-57		
97839	1CM597	SLOAN G KAMENSTEIN	6/6/2007	(150,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	185877	JPMSAF0057100 MADWAA00278258-59		
285094	1CM913	DAVID R KAMENSTEIN	6/6/2007	(60,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	185878	JPMSAF0057101 MADWAA00278260-61		
303452	1CM914	CAROL KAMENSTEIN	6/6/2007	(60,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	185879	JPMSAF0057102 MADWAA00278262-63		
221167	1CM913	DAVID R KAMENSTEIN	6/15/2007	13,600	CA	CHECK	Deposit	Check	Yes	703 Account	17381	JPMSAI0011453 JPMSAI0011455	43092	17826
148721	1CM914	CAROL KAMENSTEIN	6/15/2007	13,600	CA	CHECK	Deposit	Check	Yes	703 Account	17382	JPMSAI0011453 JPMSAI0011456	43092	17825
79733	1CM597	SLOAN G KAMENSTEIN	6/20/2007	8,000	CA	CHECK	Deposit	Check	Yes	703 Account	1538	JPMSAI0011481 JPMSAI0011482	43147	17848
248925	1CM596	TRACY D KAMENSTEIN	7/3/2007	(20,800)	CW	CHECK	Withdrawal	Check	Yes	509 Account	186948	JPMSAF0058132 MADWAA00274686-87		
250169	1CM597	SLOAN G KAMENSTEIN	7/3/2007	(11,600)	CW	CHECK	Withdrawal	Check	Yes	509 Account	186949	JPMSAF0058133 MADWAA00274688-89		

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										BLMIS Bank Account Data				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check / Deposit Slip Bates Reference(s)	703 ID ^[2]	Multiple ID ^[2]
246810	1CM913	DAVID R KAMENSTEIN	7/3/2007	(32,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	186951	JPMSAF0058135 MADWAA00274692-93		
293661	1CM914	CAROL KAMENSTEIN	7/3/2007	(32,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	186952	JPMSAF0058136 MADWAA00274694-95		
271724	1CM596	TRACY D KAMENSTEIN	8/2/2007	(36,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	187992	JPMSAF0059110 MADWAA00279870-71		
213325	1CM597	SLOAN G KAMENSTEIN	8/2/2007	(18,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	187993	JPMSAF0059111 MADWAA00279872-73		
184286	1CM913	DAVID R KAMENSTEIN	8/2/2007	(50,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	187997	JPMSAF0059115 MADWAA00279880-81		
138711	1CM914	CAROL KAMENSTEIN	8/2/2007	(50,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	187998	JPMSAF0059116 MADWAA00279882-83		
61917	1CM596	TRACY D KAMENSTEIN	9/5/2007	(45,700)	CW	CHECK	Withdrawal	Check	Yes	509 Account	188575	JPMSAF0059640 MADWAA00276200-01		
268833	1CM597	SLOAN G KAMENSTEIN	9/5/2007	(25,800)	CW	CHECK	Withdrawal	Check	Yes	509 Account	188576	JPMSAF0059641 MADWAA00276202-03		
234420	1CM913	DAVID R KAMENSTEIN	9/5/2007	(61,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	188579	JPMSAF0059644 MADWAA00276208-09		
268862	1CM914	CAROL KAMENSTEIN	9/5/2007	(61,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	188580	JPMSAF0059645 MADWAA00276210-11		
254746	1CM596	TRACY D KAMENSTEIN	10/2/2007	(12,600)	CW	CHECK	Withdrawal	Check	Yes	509 Account	189655	JPMSAF0060690 MADWAA00264174-75		
176143	1CM597	SLOAN G KAMENSTEIN	10/2/2007	(7,100)	CW	CHECK	Withdrawal	Check	Yes	509 Account	189656	JPMSAF0060691 MADWAA00264176-77		
205069	1CM913	DAVID R KAMENSTEIN	10/2/2007	(21,800)	CW	CHECK	Withdrawal	Check	Yes	509 Account	189657	JPMSAF0060692 MADWAA00264178-79		
234742	1CM914	CAROL KAMENSTEIN	10/2/2007	(21,800)	CW	CHECK	Withdrawal	Check	Yes	509 Account	189658	JPMSAF0060693 MADWAA00264180-81		
12688	1CM596	TRACY D KAMENSTEIN	11/2/2007	(39,700)	CW	CHECK	Withdrawal	Check	Yes	509 Account	190686	JPMSAF0061668 MADWAA00261939-40		

Reconciliation and Tracing Results - Kamenstein Accounts

										BLMIS Bank Account Data				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check / Deposit Slip Bates Reference(s)	703 ID ^[2]	Multiple ID ^[2]
12695	1CM597	SLOAN G KAMENSTEIN	11/2/2007	(22,400)	CW	CHECK	Withdrawal	Check	Yes	509 Account	190687	JPMSAF0061669 MADWAA00261941-42		
261248	1CM913	DAVID R KAMENSTEIN	11/2/2007	(52,900)	CW	CHECK	Withdrawal	Check	Yes	509 Account	190690	JPMSAF0061672 MADWAA00261947-48		
11895	1CM914	CAROL KAMENSTEIN	11/2/2007	(52,900)	CW	CHECK	Withdrawal	Check	Yes	509 Account	190691	JPMSAF0061673 MADWAA00261949-50		
270738	1CM913	DAVID R KAMENSTEIN	11/21/2007	100,000	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			45170	
12713	1CM914	CAROL KAMENSTEIN	11/21/2007	100,000	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			45169	
9982	1CM596	TRACY D KAMENSTEIN	1/3/2008	(23,400)	CW	CHECK	Withdrawal	Check	Yes	509 Account	192515	JPMSAF0063486 MADWAA00288459-60		
190243	1CM597	SLOAN G KAMENSTEIN	1/3/2008	(13,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	192516	JPMSAF0063487 MADWAA00288461-62		
249632	1CM913	DAVID R KAMENSTEIN	1/3/2008	(35,700)	CW	CHECK	Withdrawal	Check	Yes	509 Account	192521	JPMSAF0063491 MADWAA00288469-70		
217641	1CM914	CAROL KAMENSTEIN	1/3/2008	(35,700)	CW	CHECK	Withdrawal	Check	Yes	509 Account	192522	JPMSAF0063492 MADWAA00288471-72		
175913	1CM596	TRACY D KAMENSTEIN	2/7/2008	(38,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	193735	JPMSAF0064657 MADWAA00287698-99		
283502	1CM597	SLOAN G KAMENSTEIN	2/7/2008	(22,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	193736	JPMSAF0064658 MADWAA00287700-01		
9345	1CM913	DAVID R KAMENSTEIN	2/7/2008	(53,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	193738	JPMSAF0064660 MADWAA00287702-03		
60202	1CM914	CAROL KAMENSTEIN	2/7/2008	(53,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	193739	JPMSAF0064661 MADWAA00287704-05		
255889	1CM596	TRACY D KAMENSTEIN	3/4/2008	(28,400)	CW	CHECK	Withdrawal	Check	Yes	509 Account	194164	JPMSAF0065058		
67781	1CM597	SLOAN G KAMENSTEIN	3/4/2008	(16,600)	CW	CHECK	Withdrawal	Check	Yes	509 Account	194165	JPMSAF0065059		

Reconciliation and Tracing Results - Kamenstein Accounts

										BLMIS Bank Account Data				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check / Deposit Slip Bates Reference(s)	703 ID ^[2]	Multiple ID ^[2]
102821	1CM913	DAVID R KAMENSTEIN	3/4/2008	(43,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	194166	JPMSAF0065060		
295224	1CM914	CAROL KAMENSTEIN	3/4/2008	(43,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	194167	JPMSAF0065061		
235006	1CM596	TRACY D KAMENSTEIN	4/3/2008	(17,600)	CW	CHECK	Withdrawal	Check	Yes	509 Account	195248	JPMSAF0066108		
250139	1CM597	SLOAN G KAMENSTEIN	4/3/2008	(9,900)	CW	CHECK	Withdrawal	Check	Yes	509 Account	195249	JPMSAF0066109		
244785	1CM913	DAVID R KAMENSTEIN	4/3/2008	(27,300)	CW	CHECK	Withdrawal	Check	Yes	509 Account	195251	JPMSAF0066111		
254766	1CM914	CAROL KAMENSTEIN	4/3/2008	(27,300)	CW	CHECK	Withdrawal	Check	Yes	509 Account	195252	JPMSAF0066112		
185158	1CM596	TRACY D KAMENSTEIN	5/6/2008	(24,800)	CW	CHECK	Withdrawal	Check	Yes	509 Account	196336	JPMSAF0067180 MADWAA00293176-77		
261809	1CM597	SLOAN G KAMENSTEIN	5/6/2008	(14,400)	CW	CHECK	Withdrawal	Check	Yes	509 Account	196337	JPMSAF0067181 MADWAA00293178-79		
259120	1CM913	DAVID R KAMENSTEIN	5/6/2008	(33,900)	CW	CHECK	Withdrawal	Check	Yes	509 Account	196338	JPMSAF0067182 MADWAA00293180-81		
166712	1CM914	CAROL KAMENSTEIN	5/6/2008	(33,900)	CW	CHECK	Withdrawal	Check	Yes	509 Account	196339	JPMSAF0067183 MADWAA00293182-83		
289716	1CM596	TRACY D KAMENSTEIN	6/3/2008	(48,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	196877	JPMSAF0067708 MADWAA00295762-63		
158047	1CM597	SLOAN G KAMENSTEIN	6/3/2008	(25,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	196878	JPMSAF0067709 MADWAA00295764-65		
256133	1CM913	DAVID R KAMENSTEIN	6/3/2008	(60,700)	CW	CHECK	Withdrawal	Check	Yes	509 Account	196885	JPMSAF0067715 JPMSAF0067716 MADWAA00295776-77		

Reconciliation and Tracing Results - Kamenstein Accounts

										BLMIS Bank Account Data				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check / Deposit Slip Bates Reference(s)	703 ID ^[2]	Multiple ID ^[2]
286006	1CM914	CAROL KAMENSTEIN	6/3/2008	(60,700)	CW	CHECK	Withdrawal	Check	Yes	509 Account	196886	JPMSAF0067717 MADWAA00295778-79		
272504	1CM596	TRACY D KAMENSTEIN	6/13/2008	100,000	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			48269	
281376	1CM597	SLOAN G KAMENSTEIN	6/13/2008	5,000	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			48271	
249609	1CM596	TRACY D KAMENSTEIN	7/2/2008	(14,200)	CW	CHECK	Withdrawal	Check	Yes	509 Account	197972	JPMSAF0068766 MADWAA00287108-09		
35181	1CM597	SLOAN G KAMENSTEIN	7/2/2008	(10,400)	CW	CHECK	Withdrawal	Check	Yes	509 Account	197973	JPMSAF0068767 MADWAA00287110-11		
308190	1CM913	DAVID R KAMENSTEIN	7/2/2008	(28,100)	CW	CHECK	Withdrawal	Check	Yes	509 Account	197975	JPMSAF0068769 MADWAA00287114-15		
290534	1CM914	CAROL KAMENSTEIN	7/2/2008	(28,100)	CW	CHECK	Withdrawal	Check	Yes	509 Account	197976	JPMSAF0068770 MADWAA00287116-17		
281425	1CM596	TRACY D KAMENSTEIN	8/5/2008	(25,200)	CW	CHECK	Withdrawal	Check	Yes	509 Account	198969	JPMSAF0069717		
230100	1CM597	SLOAN G KAMENSTEIN	8/5/2008	(14,300)	CW	CHECK	Withdrawal	Check	Yes	509 Account	198970	JPMSAF0069718 MADWAA00300324-25		
237052	1CM913	DAVID R KAMENSTEIN	8/5/2008	(33,900)	CW	CHECK	Withdrawal	Check	Yes	509 Account	198971	JPMSAF0069719 MADWAA00300326-27		
189392	1CM914	CAROL KAMENSTEIN	8/5/2008	(33,900)	CW	CHECK	Withdrawal	Check	Yes	509 Account	198972	JPMSAF0069720 MADWAA00300328-29		
301839	1CM596	TRACY D KAMENSTEIN	9/5/2008	(36,700)	CW	CHECK	Withdrawal	Check	Yes	509 Account	199451	JPMSAF0070167 MADWAA00302179-80		
46282	1CM597	SLOAN G KAMENSTEIN	9/5/2008	(20,900)	CW	CHECK	Withdrawal	Check	Yes	509 Account	199452	JPMSAF0070168 MADWAA00302181-82		

Reconciliation and Tracing Results - Kamenstein Accounts

										BLMIS Bank Account Data				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check / Deposit Slip Bates Reference(s)	703 ID ^[2]	Multiple ID ^[2]
46253	1CM913	DAVID R KAMENSTEIN	9/5/2008	(48,800)	CW	CHECK	Withdrawal	Check	Yes	509 Account	199454	JPMSAF0070170 MADWAA00302185-86		
254964	1CM914	CAROL KAMENSTEIN	9/5/2008	(48,800)	CW	CHECK	Withdrawal	Check	Yes	509 Account	199455	JPMSAF0070171 MADWAA00302187-88		
140382	1CM596	TRACY D KAMENSTEIN	10/2/2008	(10,500)	CW	CHECK	Withdrawal	Check	Yes	509 Account	200530	JPMSAF0071213 MADWAA00304349-50		
223284	1CM597	SLOAN G KAMENSTEIN	10/2/2008	(8,300)	CW	CHECK	Withdrawal	Check	Yes	509 Account	200531	JPMSAF0071214 MADWAA00304351-52		
147398	1CM913	DAVID R KAMENSTEIN	10/2/2008	(20,600)	CW	CHECK	Withdrawal	Check	Yes	509 Account	200533	JPMSAF0071216 MADWAA00304355-56		
98348	1CM914	CAROL KAMENSTEIN	10/2/2008	(20,600)	CW	CHECK	Withdrawal	Check	Yes	509 Account	200534	JPMSAF0071217 MADWAA00304357-58		
179632	1CM596	TRACY D KAMENSTEIN	11/4/2008	(24,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	201608	JPMSAF0072251 MADWAA00285367-68		
251712	1CM597	SLOAN G KAMENSTEIN	11/4/2008	(13,600)	CW	CHECK	Withdrawal	Check	Yes	509 Account	201609	JPMSAF0072252 MADWAA00285369-70		
42576	1CM913	DAVID R KAMENSTEIN	11/4/2008	(33,200)	CW	CHECK	Withdrawal	Check	Yes	509 Account	201611	JPMSAF0072254 MADWAA00285373-74		
4842	1CM914	CAROL KAMENSTEIN	11/4/2008	(33,200)	CW	CHECK	Withdrawal	Check	Yes	509 Account	201612	JPMSAF0072255 MADWAA00285375-76		
257795	1CM596	TRACY D KAMENSTEIN	12/2/2008	(22,200)	CW	CHECK	Withdrawal	Check	Yes	509 Account	202071	JPMSAF0072672 MADWAA00303801-02		
275673	1CM597	SLOAN G KAMENSTEIN	12/2/2008	(13,300)	CW	CHECK	Withdrawal	Check	Yes	509 Account	202072	JPMSAF0072673 MADWAA00303803-04		
264722	1CM913	DAVID R KAMENSTEIN	12/2/2008	(31,300)	CW	CHECK	Withdrawal	Check	Yes	509 Account	202076	JPMSAF0072676 MADWAA00303809-10		

Reconciliation and Tracing Results - Kamenstein Accounts

										BLMIS Bank Account Data				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ^[2]	Check Number	Check / Deposit Slip Bates Reference(s)	703 ID ^[2]	Multiple ID ^[2]
275236	1CM914	CAROL KAMENSTEIN	12/2/2008	(31,300)	CW	CHECK	Withdrawal	Check	Yes	509 Account	202077	JPMSAF0072677 MADWAA00303811-12		

^[1] The information contained in these columns was obtained from the BLMIS customer statements.

^[2] The results of my analysis of the activity in the 703 Account and the 509 Account are set forth in Excel spreadsheets titled "JPMC 703 Account Activity - December 1998 to December 2008" and "JPMC 509 Account Activity - December 1998 to December 2008," which are attached as **Exhibits 4** and **5**, respectively, to the Collura January 2019 Report.

^[3] For withdrawals via checks, the banking institution, account number and account holder are based on information contained on the back of the cancelled check, including the endorser of the check.

^[4] These cash withdrawals via wire transfer are part of a larger amount wired from the 703 Account (\$1,786,761) on 4/7/2000. *See* MADWAA00038622; *see also* AMF00250579.

^[5] The BLMIS bank records refer to the banking institution as Wachovia NA. Wachovia Corporation was acquired by Wells Fargo & Company in 2008. *See First Union is Now Wells Fargo*, WELLS FARGO, <https://www.wellsfargo.com/about/corporate/firstunion> (last visited June 10, 2019).

^[6] Based on documents included in BLMIS customer files, the "CKDK CAP account" is account #xxxxxx5822 at First Union Bank (which merged with Wachovia in 2001) held by defendants David and Carol Kamenstein. *See* AMF00250579 - 80. In addition, correspondence produced by the Kamenstein Defendants related to the four cash withdrawals from the Kamenstein Accounts dated 12/6/2006 (prior to the Two Year Period) also instructs to "[p]ut all in the CKDK CAP account" and the cancelled checks from BLMIS records related to these cash withdrawals are endorsed "FOR DEPOSIT ONLY" to account #xxxxxx5822. *See* 10-04469_Kamenstein_0000205 - 06; MADWAA00206530 - 33; MADWAA00206536 - 39. As of the date of this report, bank records related to the CKDK CAP account (#xxxxxx5822) were not available for my review.

Reconciliation and Tracing Results - Kamenstein Accounts

							Tracing Results - per BLMIS Bank Records			Correspondence Produced by the Kamenstein Defendants	
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]	Instructions from Defendant David R. Kamenstein Regarding Cash Withdrawals from BLMIS	Bates References
100813	1CM596	TRACY D KAMENSTEIN	1/6/2000	(250,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
257408	1CM596	TRACY D KAMENSTEIN	4/7/2000	(298,547)	CW	CHECK WIRE	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
282281	1CM597	SLOAN G KAMENSTEIN	4/7/2000	(279,486)	CW	CHECK WIRE	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
265294	1CM596	TRACY D KAMENSTEIN	9/5/2000	65,801	CA	CHECK WIRE	n/a - deposit			n/a - deposit	
168802	1CM597	SLOAN G KAMENSTEIN	9/5/2000	77,716	CA	CHECK WIRE	n/a - deposit			n/a - deposit	
69023	1CM596	TRACY D KAMENSTEIN	10/20/2000	5,872	CA	CHECK WIRE	n/a - deposit			n/a - deposit	
258896	1CM597	SLOAN G KAMENSTEIN	10/20/2000	12,921	CA	CHECK WIRE	n/a - deposit			n/a - deposit	
224923	1CM596	TRACY D KAMENSTEIN	11/14/2001	(87,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
245048	1CM597	SLOAN G KAMENSTEIN	11/14/2001	(87,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
219136	1CM596	TRACY D KAMENSTEIN	4/10/2002	(61,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
284309	1CM597	SLOAN G KAMENSTEIN	4/10/2002	(264,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
107	1CM596	TRACY D KAMENSTEIN	1/2/2003	(75,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
82843	1CM597	SLOAN G KAMENSTEIN	1/2/2003	(75,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
236862	1CM596	TRACY D KAMENSTEIN	6/13/2003	(60,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
192967	1CM597	SLOAN G KAMENSTEIN	6/13/2003	(60,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
234359	1CM596	TRACY D KAMENSTEIN	8/11/2003	(325,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
260599	1CM597	SLOAN G KAMENSTEIN	8/11/2003	(325,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
260582	1CM596	TRACY D KAMENSTEIN	8/18/2003	25,000	CA	CHECK WIRE	n/a - deposit			n/a - deposit	
91082	1CM597	SLOAN G KAMENSTEIN	8/18/2003	25,000	CA	CHECK WIRE	n/a - deposit			n/a - deposit	
67736	1CM596	TRACY D KAMENSTEIN	1/5/2004	(50,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	

Reconciliation and Tracing Results - Kamenstein Accounts

							Tracing Results - per BLMIS Bank Records			Correspondence Produced by the Kamenstein Defendants	
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]	Instructions from Defendant David R. Kamenstein Regarding Cash Withdrawals from BLMIS	Bates References
67744	1CM597	SLOAN G KAMENSTEIN	1/5/2004	(50,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
288991	1CM596	TRACY D KAMENSTEIN	4/2/2004	(62,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
230885	1CM597	SLOAN G KAMENSTEIN	4/2/2004	(62,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
143805	1CM596	TRACY D KAMENSTEIN	7/2/2004	(45,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
71265	1CM597	SLOAN G KAMENSTEIN	7/2/2004	(176,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
229232	1CM596	TRACY D KAMENSTEIN	9/7/2004	(25,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
101127	1CM597	SLOAN G KAMENSTEIN	9/7/2004	(25,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
5599	1CM596	TRACY D KAMENSTEIN	9/22/2004	(62,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
175903	1CM597	SLOAN G KAMENSTEIN	9/22/2004	(62,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
74612	1CM596	TRACY D KAMENSTEIN	11/23/2004	(17,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
164442	1CM597	SLOAN G KAMENSTEIN	11/23/2004	(17,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
299525	1CM596	TRACY D KAMENSTEIN	12/3/2004	(17,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
267885	1CM597	SLOAN G KAMENSTEIN	12/3/2004	(17,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
149413	1CM596	TRACY D KAMENSTEIN	1/4/2005	(47,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
262070	1CM597	SLOAN G KAMENSTEIN	1/4/2005	(47,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
106201	1CM913	DAVID R KAMENSTEIN	1/4/2005	(97,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
272658	1CM914	CAROL KAMENSTEIN	1/4/2005	(97,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
87403	1CM596	TRACY D KAMENSTEIN	3/21/2005	(52,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
173576	1CM596	TRACY D KAMENSTEIN	3/21/2005	777,414	CA	CHECK WIRE	n/a - deposit			n/a - deposit	
141095	1CM597	SLOAN G KAMENSTEIN	3/21/2005	(52,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	

Reconciliation and Tracing Results - Kamenstein Accounts

							Tracing Results - per BLMIS Bank Records			Correspondence Produced by the Kamenstein Defendants	
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]	Instructions from Defendant David R. Kamenstein Regarding Cash Withdrawals from BLMIS	Bates References
260533	1CM913	DAVID R KAMENSTEIN	3/21/2005	(105,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
173591	1CM914	CAROL KAMENSTEIN	3/21/2005	(105,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
236193	1CM596	TRACY D KAMENSTEIN	5/13/2005	(25,760)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
244266	1CM597	SLOAN G KAMENSTEIN	5/13/2005	(127,760)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
256804	1CM913	DAVID R KAMENSTEIN	5/13/2005	(54,740)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
184045	1CM914	CAROL KAMENSTEIN	5/13/2005	(54,740)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
240631	1CM597	SLOAN G KAMENSTEIN	6/2/2005	600,000	CA	CHECK WIRE	n/a - deposit			n/a - deposit	
187325	1CM597	SLOAN G KAMENSTEIN	6/13/2005	(22,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
267759	1CM596	TRACY D KAMENSTEIN	6/15/2005	(22,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
254322	1CM913	DAVID R KAMENSTEIN	6/15/2005	(47,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
187372	1CM914	CAROL KAMENSTEIN	6/15/2005	(47,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
233628	1CM597	SLOAN G KAMENSTEIN	7/8/2005	700,000	CA	CHECK WIRE	n/a - deposit			n/a - deposit	
302529	1CM596	TRACY D KAMENSTEIN	7/12/2005	(26,700)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
281910	1CM597	SLOAN G KAMENSTEIN	7/12/2005	(26,700)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
117375	1CM913	DAVID R KAMENSTEIN	7/12/2005	(56,800)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
281978	1CM914	CAROL KAMENSTEIN	7/12/2005	(56,800)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
233497	1CM596	TRACY D KAMENSTEIN	9/1/2005	(67,600)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
302550	1CM597	SLOAN G KAMENSTEIN	9/1/2005	(136,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
279124	1CM913	DAVID R KAMENSTEIN	9/1/2005	(75,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	

Reconciliation and Tracing Results - Kamenstein Accounts

							Tracing Results - per BLMIS Bank Records			Correspondence Produced by the Kamenstein Defendants	
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]	Instructions from Defendant David R. Kamenstein Regarding Cash Withdrawals from BLMIS	Bates References
74691	1CM914	CAROL KAMENSTEIN	9/1/2005	(75,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
284070	1CM596	TRACY D KAMENSTEIN	9/30/2005	20,600	CA	CHECK	n/a - deposit			n/a - deposit	
305271	1CM596	TRACY D KAMENSTEIN	10/21/2005	(37,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
259567	1CM597	SLOAN G KAMENSTEIN	10/21/2005	(92,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
76928	1CM913	DAVID R KAMENSTEIN	10/21/2005	(77,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
260904	1CM914	CAROL KAMENSTEIN	10/21/2005	(77,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
212937	1CM597	SLOAN G KAMENSTEIN	11/14/2005	(200,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
220163	1CM596	TRACY D KAMENSTEIN	11/25/2005	(20,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
220174	1CM597	SLOAN G KAMENSTEIN	11/25/2005	(20,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
291720	1CM913	DAVID R KAMENSTEIN	11/25/2005	(42,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
141687	1CM914	CAROL KAMENSTEIN	11/25/2005	(42,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
273266	1CM597	SLOAN G KAMENSTEIN	12/9/2005	(350,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
279845	1CM596	TRACY D KAMENSTEIN	1/4/2006	(36,800)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
13070	1CM597	SLOAN G KAMENSTEIN	1/4/2006	(58,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
312824	1CM913	DAVID R KAMENSTEIN	1/4/2006	(48,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
25832	1CM914	CAROL KAMENSTEIN	1/4/2006	(48,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
279602	1CM596	TRACY D KAMENSTEIN	3/2/2006	(61,200)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
16036	1CM597	SLOAN G KAMENSTEIN	3/2/2006	(55,700)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
312050	1CM913	DAVID R KAMENSTEIN	3/6/2006	(80,800)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
30253	1CM914	CAROL KAMENSTEIN	3/6/2006	(80,800)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
169567	1CM596	TRACY D KAMENSTEIN	4/4/2006	(250,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
237888	1CM597	SLOAN G KAMENSTEIN	4/4/2006	(250,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	

Reconciliation and Tracing Results - Kamenstein Accounts

							Tracing Results - per BLMIS Bank Records			Correspondence Produced by the Kamenstein Defendants	
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]	Instructions from Defendant David R. Kamenstein Regarding Cash Withdrawals from BLMIS	Bates References
221734	1CM913	DAVID R KAMENSTEIN	4/4/2006	(250,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
165777	1CM914	CAROL KAMENSTEIN	4/4/2006	(250,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
262581	1CM596	TRACY D KAMENSTEIN	5/3/2006	(84,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
85708	1CM597	SLOAN G KAMENSTEIN	5/3/2006	(149,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
22439	1CM913	DAVID R KAMENSTEIN	5/3/2006	(129,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
4187	1CM914	CAROL KAMENSTEIN	5/3/2006	(129,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
271846	1CM597	SLOAN G KAMENSTEIN	6/13/2006	(155,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
127980	1CM596	TRACY D KAMENSTEIN	6/15/2006	87,747	CA	CHECK	n/a - deposit			n/a - deposit	
34461	1CM596	TRACY D KAMENSTEIN	7/5/2006	(45,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
86342	1CM597	SLOAN G KAMENSTEIN	7/5/2006	(71,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
180161	1CM913	DAVID R KAMENSTEIN	7/5/2006	(92,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
238492	1CM914	CAROL KAMENSTEIN	7/5/2006	(92,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
197238	1CM597	SLOAN G KAMENSTEIN	8/3/2006	530,000	CA	CHECK WIRE	n/a - deposit			n/a - deposit	
197222	1CM596	TRACY D KAMENSTEIN	8/8/2006	(17,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
136752	1CM597	SLOAN G KAMENSTEIN	8/8/2006	(79,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
136762	1CM913	DAVID R KAMENSTEIN	8/8/2006	(39,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
282365	1CM914	CAROL KAMENSTEIN	8/8/2006	(39,500)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
187029	1CM596	TRACY D KAMENSTEIN	9/7/2006	(44,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
247865	1CM597	SLOAN G KAMENSTEIN	9/7/2006	(67,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
186778	1CM913	DAVID R KAMENSTEIN	9/7/2006	(98,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
114907	1CM914	CAROL KAMENSTEIN	9/7/2006	(98,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
186395	1CM596	TRACY D KAMENSTEIN	10/4/2006	(13,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	

Reconciliation and Tracing Results - Kamenstein Accounts

							Tracing Results - per BLMIS Bank Records			Correspondence Produced by the Kamenstein Defendants	
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]	Instructions from Defendant David R. Kamenstein Regarding Cash Withdrawals from BLMIS	Bates References
229480	1CM597	SLOAN G KAMENSTEIN	10/4/2006	(55,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
229511	1CM913	DAVID R KAMENSTEIN	10/4/2006	(50,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
220884	1CM914	CAROL KAMENSTEIN	10/4/2006	(50,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
252397	1CM597	SLOAN G KAMENSTEIN	10/5/2006	(350,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
245460	1CM596	TRACY D KAMENSTEIN	11/7/2006	(39,400)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
225671	1CM597	SLOAN G KAMENSTEIN	11/7/2006	(26,200)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
312924	1CM913	DAVID R KAMENSTEIN	11/7/2006	(77,200)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
45542	1CM914	CAROL KAMENSTEIN	11/7/2006	(77,200)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
281572	1CM596	TRACY D KAMENSTEIN	12/6/2006	(21,300)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
23129	1CM597	SLOAN G KAMENSTEIN	12/6/2006	(264,000)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
229952	1CM913	DAVID R KAMENSTEIN	12/6/2006	(49,200)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
225543	1CM914	CAROL KAMENSTEIN	12/6/2006	(49,200)	CW	CHECK	n/a - prior to Two Year Period			n/a - prior to Two Year Period	
222541	1CM596	TRACY D KAMENSTEIN	1/3/2007	(47,500)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000117-18
309821	1CM597	SLOAN G KAMENSTEIN	1/3/2007	(29,500)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000117-18
156133	1CM913	DAVID R KAMENSTEIN	1/3/2007	(70,500)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000117-18
172728	1CM914	CAROL KAMENSTEIN	1/3/2007	(70,500)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000117-18
276084	1CM596	TRACY D KAMENSTEIN	3/7/2007	(56,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000125-26
256734	1CM597	SLOAN G KAMENSTEIN	3/7/2007	(36,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000125-26

Reconciliation and Tracing Results - Kamenstein Accounts

							Tracing Results - per BLMIS Bank Records			Correspondence Produced by the Kamenstein Defendants	
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]	Instructions from Defendant David R. Kamenstein Regarding Cash Withdrawals from BLMIS	Bates References
234193	1CM913	DAVID R KAMENSTEIN	3/7/2007	(66,400)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000125-26
256373	1CM914	CAROL KAMENSTEIN	3/7/2007	(66,400)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000125-26
234866	1CM596	TRACY D KAMENSTEIN	5/2/2007	(27,800)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000133-34
247673	1CM597	SLOAN G KAMENSTEIN	5/2/2007	(45,300)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000133-34
309204	1CM913	DAVID R KAMENSTEIN	5/2/2007	(42,700)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000133-34
214070	1CM914	CAROL KAMENSTEIN	5/2/2007	(42,700)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000133-34
234067	1CM596	TRACY D KAMENSTEIN	6/6/2007	(46,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000139-40
97839	1CM597	SLOAN G KAMENSTEIN	6/6/2007	(150,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000139-40
285094	1CM913	DAVID R KAMENSTEIN	6/6/2007	(60,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000139-40
303452	1CM914	CAROL KAMENSTEIN	6/6/2007	(60,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000139-40
221167	1CM913	DAVID R KAMENSTEIN	6/15/2007	13,600	CA	CHECK	n/a - deposit			n/a - deposit	
148721	1CM914	CAROL KAMENSTEIN	6/15/2007	13,600	CA	CHECK	n/a - deposit			n/a - deposit	
79733	1CM597	SLOAN G KAMENSTEIN	6/20/2007	8,000	CA	CHECK	n/a - deposit			n/a - deposit	
248925	1CM596	TRACY D KAMENSTEIN	7/3/2007	(20,800)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000147-48
250169	1CM597	SLOAN G KAMENSTEIN	7/3/2007	(11,600)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000147-48

Reconciliation and Tracing Results - Kamenstein Accounts

							Tracing Results - per BLMIS Bank Records			Correspondence Produced by the Kamenstein Defendants	
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]	Instructions from Defendant David R. Kamenstein Regarding Cash Withdrawals from BLMIS	Bates References
246810	1CM913	DAVID R KAMENSTEIN	7/3/2007	(32,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000147-48
293661	1CM914	CAROL KAMENSTEIN	7/3/2007	(32,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000147-48
271724	1CM596	TRACY D KAMENSTEIN	8/2/2007	(36,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000151-52
213325	1CM597	SLOAN G KAMENSTEIN	8/2/2007	(18,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000151-52
184286	1CM913	DAVID R KAMENSTEIN	8/2/2007	(50,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000151-52
138711	1CM914	CAROL KAMENSTEIN	8/2/2007	(50,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000151-52
61917	1CM596	TRACY D KAMENSTEIN	9/5/2007	(45,700)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000160-61
268833	1CM597	SLOAN G KAMENSTEIN	9/5/2007	(25,800)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000160-61
234420	1CM913	DAVID R KAMENSTEIN	9/5/2007	(61,500)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000160-61
268862	1CM914	CAROL KAMENSTEIN	9/5/2007	(61,500)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000160-61
254746	1CM596	TRACY D KAMENSTEIN	10/2/2007	(12,600)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000162-63
176143	1CM597	SLOAN G KAMENSTEIN	10/2/2007	(7,100)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000162-63
205069	1CM913	DAVID R KAMENSTEIN	10/2/2007	(21,800)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000162-63
234742	1CM914	CAROL KAMENSTEIN	10/2/2007	(21,800)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000162-63
12688	1CM596	TRACY D KAMENSTEIN	11/2/2007	(39,700)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000166-67

Reconciliation and Tracing Results - Kamenstein Accounts

							Tracing Results - per BLMIS Bank Records			Correspondence Produced by the Kamenstein Defendants	
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]	Instructions from Defendant David R. Kamenstein Regarding Cash Withdrawals from BLMIS	Bates References
12695	1CM597	SLOAN G KAMENSTEIN	11/2/2007	(22,400)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000166-67
261248	1CM913	DAVID R KAMENSTEIN	11/2/2007	(52,900)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000166-67
11895	1CM914	CAROL KAMENSTEIN	11/2/2007	(52,900)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000166-67
270738	1CM913	DAVID R KAMENSTEIN	11/21/2007	100,000	CA	CHECK WIRE	n/a - deposit			n/a - deposit	
12713	1CM914	CAROL KAMENSTEIN	11/21/2007	100,000	CA	CHECK WIRE	n/a - deposit			n/a - deposit	
9982	1CM596	TRACY D KAMENSTEIN	1/3/2008	(23,400)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000119-20
190243	1CM597	SLOAN G KAMENSTEIN	1/3/2008	(13,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000119-20
249632	1CM913	DAVID R KAMENSTEIN	1/3/2008	(35,700)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000119-20
217641	1CM914	CAROL KAMENSTEIN	1/3/2008	(35,700)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000119-20
175913	1CM596	TRACY D KAMENSTEIN	2/7/2008	(38,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000123-24
283502	1CM597	SLOAN G KAMENSTEIN	2/7/2008	(22,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000123-24
9345	1CM913	DAVID R KAMENSTEIN	2/7/2008	(53,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000123-24
60202	1CM914	CAROL KAMENSTEIN	2/7/2008	(53,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000123-24
255889	1CM596	TRACY D KAMENSTEIN	3/4/2008	(28,400)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000127-28
67781	1CM597	SLOAN G KAMENSTEIN	3/4/2008	(16,600)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000127-28

Reconciliation and Tracing Results - Kamenstein Accounts

							Tracing Results - per BLMIS Bank Records			Correspondence Produced by the Kamenstein Defendants	
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]	Instructions from Defendant David R. Kamenstein Regarding Cash Withdrawals from BLMIS	Bates References
102821	1CM913	DAVID R KAMENSTEIN	3/4/2008	(43,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000127-28
295224	1CM914	CAROL KAMENSTEIN	3/4/2008	(43,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000127-28
235006	1CM596	TRACY D KAMENSTEIN	4/3/2008	(17,600)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000131-32
250139	1CM597	SLOAN G KAMENSTEIN	4/3/2008	(9,900)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000131-32
244785	1CM913	DAVID R KAMENSTEIN	4/3/2008	(27,300)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000131-32
254766	1CM914	CAROL KAMENSTEIN	4/3/2008	(27,300)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000131-32
185158	1CM596	TRACY D KAMENSTEIN	5/6/2008	(24,800)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000135-36
261809	1CM597	SLOAN G KAMENSTEIN	5/6/2008	(14,400)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000135-36
259120	1CM913	DAVID R KAMENSTEIN	5/6/2008	(33,900)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000135-36
166712	1CM914	CAROL KAMENSTEIN	5/6/2008	(33,900)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000135-36
289716	1CM596	TRACY D KAMENSTEIN	6/3/2008	(48,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Take \$15,000 from Sloan's transfer and put it into his checking account for taxes which will be due June 15. Put all of the rest of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000141-42 See also 10-04469_WFB_0001289
158047	1CM597	SLOAN G KAMENSTEIN	6/3/2008	(25,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Take \$15,000 from Sloan's transfer and put it into his checking account for taxes which will be due June 15. Put all of the rest of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000141-42 See also 10-04469_WFB_0001289
256133	1CM913	DAVID R KAMENSTEIN	6/3/2008	(60,700)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Take \$15,000 from Sloan's transfer and put it into his checking account for taxes which will be due June 15. Put all of the rest of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000141-42 See also 10-04469_WFB_0001289

Reconciliation and Tracing Results - Kamenstein Accounts

							Tracing Results - per BLMIS Bank Records			Correspondence Produced by the Kamenstein Defendants	
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]	Instructions from Defendant David R. Kamenstein Regarding Cash Withdrawals from BLMIS	Bates References
286006	1CM914	CAROL KAMENSTEIN	6/3/2008	(60,700)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Take \$15,000 from Sloan's transfer and put it into his checking account for taxes which will be due June 15. Put all of the rest of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000141-42 <i>See also</i> 10-04469_WFB_0001289
272504	1CM596	TRACY D KAMENSTEIN	6/13/2008	100,000	CA	CHECK WIRE	n/a - deposit			n/a - deposit	
281376	1CM597	SLOAN G KAMENSTEIN	6/13/2008	5,000	CA	CHECK WIRE	n/a - deposit			n/a - deposit	
249609	1CM596	TRACY D KAMENSTEIN	7/2/2008	(14,200)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	n/a - not available	n/a
35181	1CM597	SLOAN G KAMENSTEIN	7/2/2008	(10,400)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	n/a - not available	n/a
308190	1CM913	DAVID R KAMENSTEIN	7/2/2008	(28,100)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	n/a - not available	n/a
290534	1CM914	CAROL KAMENSTEIN	7/2/2008	(28,100)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	n/a - not available	n/a
281425	1CM596	TRACY D KAMENSTEIN	8/5/2008	(25,200)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000145-46 10-04469_Kamenstein_0000153-54
230100	1CM597	SLOAN G KAMENSTEIN	8/5/2008	(14,300)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000145-46 10-04469_Kamenstein_0000153-54
237052	1CM913	DAVID R KAMENSTEIN	8/5/2008	(33,900)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000145-46 10-04469_Kamenstein_0000153-54
189392	1CM914	CAROL KAMENSTEIN	8/5/2008	(33,900)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000145-46 10-04469_Kamenstein_0000153-54
301839	1CM596	TRACY D KAMENSTEIN	9/5/2008	(36,700)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all of the transfers in the CKDK CAP account, ^[6] except \$15,000 from Sloan's transfer. Please put that amount in his checking account to cover estimated taxes due September 15.	10-04469_Kamenstein_0000158-59 <i>See also</i> 10-04469_WFB_0001299
46282	1CM597	SLOAN G KAMENSTEIN	9/5/2008	(20,900)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all of the transfers in the CKDK CAP account, ^[6] except \$15,000 from Sloan's transfer. Please put that amount in his checking account to cover estimated taxes due September 15.	10-04469_Kamenstein_0000158-59 <i>See also</i> 10-04469_WFB_0001299

Reconciliation and Tracing Results - Kamenstein Accounts

							Tracing Results - per BLMIS Bank Records			Correspondence Produced by the Kamenstein Defendants	
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]	Instructions from Defendant David R. Kamenstein Regarding Cash Withdrawals from BLMIS	Bates References
46253	1CM913	DAVID R KAMENSTEIN	9/5/2008	(48,800)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all of the transfers in the CKDK CAP account, ^[6] except \$15,000 from Sloan's transfer. Please put that amount in his checking account to cover estimated taxes due September 15.	10-04469_Kamenstein_0000158-59 See also 10-04469_WFB_0001299
254964	1CM914	CAROL KAMENSTEIN	9/5/2008	(48,800)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all of the transfers in the CKDK CAP account, ^[6] except \$15,000 from Sloan's transfer. Please put that amount in his checking account to cover estimated taxes due September 15.	10-04469_Kamenstein_0000158-59 See also 10-04469_WFB_0001299
140382	1CM596	TRACY D KAMENSTEIN	10/2/2008	(10,500)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000196-97
223284	1CM597	SLOAN G KAMENSTEIN	10/2/2008	(8,300)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000196-97
147398	1CM913	DAVID R KAMENSTEIN	10/2/2008	(20,600)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000196-97
98348	1CM914	CAROL KAMENSTEIN	10/2/2008	(20,600)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000196-97
179632	1CM596	TRACY D KAMENSTEIN	11/4/2008	(24,000)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000168-69
251712	1CM597	SLOAN G KAMENSTEIN	11/4/2008	(13,600)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000168-69
42576	1CM913	DAVID R KAMENSTEIN	11/4/2008	(33,200)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000168-69
4842	1CM914	CAROL KAMENSTEIN	11/4/2008	(33,200)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000168-69
257795	1CM596	TRACY D KAMENSTEIN	12/2/2008	(22,200)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Tracy D Kamenstein)	Put all of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000172-73
275673	1CM597	SLOAN G KAMENSTEIN	12/2/2008	(13,300)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Sloan G Kamenstein)	Put all of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000172-73
264722	1CM913	DAVID R KAMENSTEIN	12/2/2008	(31,300)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is David R Kamenstein)	Put all of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000172-73

Reconciliation and Tracing Results - Kamenstein Accounts

							<i>Tracing Results - per BLMIS Bank Records</i>			<i>Correspondence Produced by the Kamenstein Defendants</i>	
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[1]	Amount ^[1]	Trans Type ^[1]	Transaction Description ^[1]	Banking Institution ^[3]	Bank Account Number ^[3]	Potential Bank Account Holder(s) ^[3]	Instructions from Defendant David R. Kamenstein Regarding Cash Withdrawals from BLMIS	Bates References
275236	1CM914	CAROL KAMENSTEIN	12/2/2008	(31,300)	CW	CHECK	Wachovia NA ^[5]	Unknown	FOR DEPOSIT ONLY (check payee is Carol Kamenstein)	Put all of the transfers in the CKDK CAP account. ^[6]	10-04469_Kamenstein_0000172-73

^[1] The information contained in these columns was obtained from the BLMIS customer statements.

^[2] The results of my analysis of the activity in the 703 Account and the 509 Account are set forth in Excel spreadsheets titled "JPMC 703 Account Activity - December 1998 to December 2008" and "JPMC 509 Account Activity - December 1998 to December 2008," which are attached as **Exhibits 4** and **5**, respectively, to the Collura January 2019 Report.

^[3] For withdrawals via checks, the banking institution, account number and account holder are based on information contained on the back of the cancelled check, including the endorser of the check.

^[4] These cash withdrawals via wire transfer are part of a larger amount wired from the 703 Account (\$1,786,761) on 4/7/2000. *See* MADWAA00038622; *see also* AMF00250579.

^[5] The BLMIS bank records refer to the banking institution as Wachovia NA. Wachovia Corporation was acquired by Wells Fargo & Company in 2008. *See First Union is Now Wells Fargo*, WELLS FARGO, <https://www.wellsfargo.com/about/corporate/firstunion> (last visited June 10, 2019).

^[6] Based on documents included in BLMIS customer files, the "CKDK CAP account" is account #xxxxxx5822 at First Union Bank (which merged with Wachovia in 2001) held by defendants David and Carol Kamenstein. *See* AMF00250579 - 80. In addition, correspondence produced by the Kamenstein Defendants related to the four cash withdrawals from the Kamenstein Accounts dated 12/6/2006 (prior to the Two Year Period) also instructs to "[p]ut all in the CKDK CAP account" and the cancelled checks from BLMIS records related to these cash withdrawals are endorsed "FOR DEPOSIT ONLY" to account #xxxxxx5822. *See* 10-04469_Kamenstein_0000205 - 06; MADWAA00206530 - 33; MADWAA00206536 - 39. As of the date of this report, bank records related to the CKDK CAP account (#xxxxxx5822) were not available for my review.